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ABSTRACT

This document provides an overview of important financial statistics for Pennsylvania community colleges from the time they began operation in 1964 through the last completed audit of the colleges in 1983-84. The document is divided into eight major sections. Section I provides statewide institutional data for 1964-65 to 1983-84 on reimbursements for basic operating costs and stipends, net operating costs, reimbursement per full-time equivalent (FTE) enrollments and average tuition charges. Section II presents systemwide data for 1964-65 to 1973-74 on FTE enrollments, state appropriations, net operating costs, capital costs, state reimbursements, revenue sources, and the book value of the physical plant. Section III provides the same data for the years 1974-75 to 1983-84. Section IV examines FTE enrollments, net operating costs per FTE, state reimbursements for operations and for capital costs, and total capital costs by each college for the years 1964-65 through 1973-74, while section V offers the same data for the years 1974-75 to 1983-84, as well as total enrollments and stipends by college, net reimbursable operating costs, and debt and rental service by college. Section VI compares budget and audit data, by system and college, for 1974-75 to 1983-84. Section VII compares reimbursement requests to audits by college from 1980-81 to 1983-84 in terms of FTE enrollments, operating reimbursements, and capital reimbursement. Section VIII consists of appendixes showing state reimbursements of operating basic, stipend, total and total/FTE by college for the years 1980-81 to 1983-84; comparisons of net and gross costs operating and capital for 1978-79 to 1983-84; and comparisons of capital requested versus capital reimbursed for the system for 1981-82 to 1983-84. (JMC)

ED318491

TWENTY-YEAR OVERVIEW

FINANCIAL STATISTICS

COMMUNITY COLLEGES

SELECTED FINANCIAL INFORMATION--BY SYSTEM AND COLLEGES--1964-65 TO 1983-84

COMPILED BY MAURICE OVERHOLT

COMMISSION FOR COMMUNITY COLLEGES

1987

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JC 900 151

PREFACE

This is a special, one-time, publication. It provides a quick overview of all the important financial statistics for the community colleges from the time they began operations in 1964 through the last completed PDE audit of the colleges in 1983-84.

This historical information has been published, piecemeal, in previous "annual" publications. The information for the ten-year period of 1964-65 to 1973-74 was last published in the Fourth Survey in 1984. This information is repeated again in this publication. The information for the second ten-year period, 1974-75 to 1982-83, was published in the 1986 publication. With the compilation of the 1983-84 data this ten-year period is now complete and can be published in this, the "final" form.

Since this publication now contains the historical data for the twenty-year period, such historical information will not be published again in future annual publications.

This publication will not be published again (until the "thirty-year" period is completed?) so we bound it with a heavy-duty cover so you can use it for years to come.

The source for all this data is the audits done by PDE auditors of the colleges. We now have data for all the colleges on a comparable basis, the audits.

There is a "flow" to the presentation of the data. First, there are some overview sheets which provide some key data for all twenty years on single tables. The next section provides selected data on a system basis, in ten-year segments, so you can quickly see the grand totals for all the colleges in one place.

The next section provides the same data as section two, but this time on an individual college basis. This is the section that will probably be of most use to staff at the colleges. Here you can quickly see how the cost per student has changed over the years at your institution compared with others and other such comparisons.

These first three sections provide the key information on the financing of the colleges over the twenty-year span of time.

The next two sections highlight some comparisons over the past years, first a comparison of original budgets and final audits and then comparisons of reimbursement requests and audits.

This document provides information that is used almost daily at the state level as we respond to questions about community college financing. We think it may be useful to staff at the colleges also as they work with their budgets.

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OVERVIEW OF SELECTED INFORMATION
STATE REIMBURSEMENT
SYSTEM TOTALS
1964-65 TO 1983-84

YEAR	TOTAL STATE APPROPRIATIONS AMOUNT	% INC.	STATE REIMBURSEMENT BASIC OPER.	STIPEND	TOTAL OPER.	CAPITAL	GRAND TOTAL	STATE REIMBURSEMENT AS % OF N.O.C. BAS. REIMT.	O.R.(1).	MAXIMUM LIMIT FOR ST. REIM.	NUMBER COLLEGE OVER LI
1964-65	500,000		177,425	0	177,425	103,782	281,207	33.33%	33.33%	1,000	
1965-66	2,000,000	300.00%	1,192,359	0	1,192,359	766,871	1,959,230	32.67%	32.67%	1,000	
1966-67	6,300,000	215.00%	2,415,684	0	2,415,684	1,799,285	4,214,969	29.67%	29.67%	1,000	
1967-68	9,711,960	54.16%	4,707,220	0	4,707,220	4,316,974	9,024,194	30.83%	30.83%	1,000	
1968-69	14,783,763	52.22%	6,816,164	0	6,816,164	4,229,000	11,045,164	29.51%	29.51%	1,000	
1969-70	17,451,000	18.04%	9,420,435	0	9,420,435	5,950,827	15,371,262	33.50%	33.50%	1,000	
1970-71	19,658,198	12.65%	11,216,853	0	11,216,853	5,224,311	16,441,164	32.92%	32.92%	1,000	
1971-72	22,522,000	14.57%	13,868,756	0	13,868,756	6,375,166	20,243,922	32.99%	32.99%	1,200	
1972-73	26,429,000	17.35%	15,661,124	0	15,661,124	7,477,633	23,138,757	31.81%	31.81%	1,200	
1973-74	27,699,000	4.81%	17,627,730	0	17,627,730	9,669,260	27,296,990	31.21%	31.21%	1,200	
1974-75	36,251,000	30.87%	22,390,849	2,744,260	25,135,109	11,184,884	36,319,993	33.14%	37.21%	1,500	
1975-76	37,000,000	2.07%	25,602,016	3,628,845	29,230,861	9,032,019	38,262,880	33.24%	37.95%	1,500	
1976-77	44,892,000	21.33%	29,148,676	3,795,864	32,944,540	10,352,118	43,296,658	32.70%	36.95%	1,500	
1977-78	46,651,000	3.92%	31,475,774	3,821,784	35,297,558	10,723,676	46,021,234	31.82%	35.68%	1,500	
1978-79	47,998,000	2.89%	31,030,734	3,815,100	34,845,834	11,450,722	46,296,556	29.39%	33.01%	1,500	
1979-80	49,206,000	2.52%	32,416,049	3,952,200	36,368,249	13,656,752	50,025,001	28.08%	31.51%	1,500	
1980-81	52,953,000	7.61%	38,589,575	4,005,700	42,595,275	14,454,200	57,049,475	31.29%	34.54%	1,800	
1981-82	60,467,000	14.19%	42,186,513	4,385,100	46,571,613	11,928,121	58,499,734	30.63%	33.81%	1,800	
1982-83	64,066,000	5.95%	45,286,619	4,705,595	49,992,214	11,989,213	61,981,427	29.44%	32.50%	1,800	
1983-84	82,792,000	29.23%	56,773,064	9,679,753	66,452,817	15,598,170	82,050,987	32.63%	38.19%	2,400	
TOTALS	669,330,921		438,003,619	44,534,201	482,537,820	166,282,984	648,820,804				

(1) T.O.R. IS TOTAL STATE REIMBURSEMENT FOR OPERATING COSTS
INCLUDES BOTH BASIC OPERATING AND STIPEND REIMBURSEMENTS

SOURCE: PDE AUDITS

OVERVIEW OF SELECTED INFORMATION
INSTITUTIONAL DATA
SYSTEM TOTALS
1964-65 TO 1983-84

YEAR	NET OPERATING COSTS AMOUNT	NET OPERATING COSTS % INC.	NET OPERATING COSTS PER FTE AVERAGE	NET OPERATING COSTS PER FTE % INC.	NET OPERATING COSTS PER FTE RANGE	REIMBURSEMENT FTE'S BASIC	REIMBURSEMENT FTE'S STIPEND	REIMBURSEMENT FTE'S TOTAL	REIMBURSEMENT FTE'S % INC.	CREDIT	NON-CRED
1964-65	532,276		666			715	0	715			
1965-66	3,649,646	585.67%	934	40.24%	728-1078	3,906	0	3,906	446.29%		
1966-67	8,141,476	123.08%	912	(2.36%)	830-1185	8,927	0	8,927	128.55%		
1967-68	15,267,108	87.52%	908	(.44%)	767-1684	16,822	0	16,822	88.44%		
1968-69	23,095,813	51.28%	914	.66%	728-1108	25,269	0	25,269	50.21%		
1969-70	28,118,308	21.75%	919	.55%	794-1018	30,623	0	30,623	21.19%		
1970-71	34,074,721	21.18%	978	6.42%	520-1170	34,831	0	34,831	13.74%		
1971-72	42,044,147	23.39%	1,078	10.22%	942-1337	38,988	0	38,988	11.93%		
1972-73	49,239,490	17.11%	1,215	12.71%	1072-1559	40,542	0	40,542	3.99%		
1973-74	56,481,963	14.71%	1,242	2.22%	1081-1676	45,482	0	45,482	12.18%		
1974-75	67,557,146	19.61%	1,238	(.32%)	875-1663	36,264	18,295	54,559	19.96%	47,726	6,833
1975-76	77,028,540	14.02%	1,276	3.07%	1013-1579	36,904	23,463	60,367	10.65%	51,742	8,625
1976-77	89,151,901	15.74%	1,427	11.83%	1182-1659	37,165	25,310	62,475	3.49%	53,286	9,189
1977-78	98,921,769	10.96%	1,549	8.55%	1386-1833	38,789	25,477	64,266	2.87%	54,140	10,126
1978-79	105,575,138	6.73%	1,661	7.23%	1328-2014	38,082	25,434	63,516	(1.17%)	53,886	9,630
1979-80	115,427,510	9.33%	1,819	9.51%	1640-2067	38,436	26,348	64,784	2.00%	55,993	8,851
1980-81	123,314,146	6.83%	1,857	2.09%	1666-2213	39,131	27,239	66,370	2.45%	56,866	9,504
1981-82	137,733,421	11.69%	1,953	5.17%	1673-2270	41,390	29,146	70,536	6.28%	60,338	10,198
1982-83	153,816,781	11.68%	2,034	4.15%	1731-2405	44,218	31,373	75,591	7.17%	63,434	12,157
1983-84	172,884,585	12.40%	2,345	15.29%	1885-2601	46,996	32,314	79,310	4.92%	66,098	13,212
TOTALS	1,402,055,885					643,480	264,399	907,879			

SOURCE: PDE AUDITS

OVERVIEW OF SELECTED INFORMATION
INSTITUTIONAL DATA
SYSTEM TOTALS
1964-65 TO 1983-84

YEAR	TUITION CHARGES AVERAGE	% INC.	FALL ENROLLMENTS FULL-TIME	PART-TIME	TOTAL	% INC.
1964-65	280		550	30	580	
1965-66	313	11.79%	3,669	1,474	5,143	786.72%
1966-67	314	.32%	7,320	3,244	10,564	105.41%
1967-68	326	3.82%	12,961	6,926	19,887	88.25%
1968-69	341	4.60%	19,354	11,322	30,676	54.25%
1969-70	349	2.35%	22,953	13,170	36,123	17.76%
1970-71	342	(2.01%)	26,007	15,448	41,455	14.76%
1971-72	371	8.48%	29,376	19,439	48,815	17.75%
1972-73	405	9.16%	29,069	21,606	50,675	3.81%
1973-74	438	8.15%	30,615	23,834	54,449	7.45%
1974-75	475	8.45%	31,860	27,877	59,737	9.71%
1975-76	488	2.74%	34,485	33,586	68,071	13.95%
1976-77	546	11.89%	34,054	35,027	69,081	1.48%
1977-78	565	3.48%	33,250	40,362	73,612	6.56%
1978-79	583	3.19%	31,136	43,809	74,945	1.81%
1979-80	659	13.04%	31,351	45,347	76,698	2.34%
1980-81	724	9.86%	31,801	48,098	79,899	4.17%
1981-82	829	14.50%	32,322	50,562	82,884	3.74%
1982-83	880	6.15%	34,754	54,541	89,295	7.73%
1983-84	937	6.48%	36,948	59,196	96,144	7.67%
TOTALS			513,835	554,898	1,068,733	

SOURCE: PDE AUDITS

SYSTEM DATA
FTE ENROLLMENTS, STATE APPROPRIATIONS, AND NET OPERATING COSTS/FTE
1964-65 TO 1973-74

	FTE ENROLLMENTS			STATE APPROPRIATIONS			NET OPERATING COSTS PER FTE				
		ANNUAL CHANGE			ANNUAL CHANGE			ANNUAL CHANGE		STATE	# COLLEGES
	TOTAL	AMOUNT	%	TOTAL	AMOUNT	%	TOTAL	AMOUNT	%	MAXIMUM	OVER MAX.
1964-65	715			$500,000			$666			$1,000	0
1965-66	3,906	3,191	446.22%	2,000,000	$1,500,000	300.00%	934	268	40.24%	1,000	1
1966-67	8,927	5,021	128.56%	6,300,000	4,300,000	215.00%	912	(22)	(2.36%)	1,000	1
1967-68	16,822	7,895	88.44%	9,711,960	3,411,960	54.16%	908	(4)	(.44%)	1,000	5
1968-69	25,269	8,448	50.22%	14,783,763	5,071,803	52.22%	914	6	.66%	1,000	4
1969-70	30,623	5,354	21.19%	17,451,000	2,667,237	18.04%	919	5	.55%	1,000	3
1970-71	34,831	4,208	13.74%	19,658,198	2,207,198	12.65%	978	59	6.42%	1,000	4
1971-72	38,988	4,157	11.93%	22,522,000	2,863,802	14.57%	1,078	100	10.22%	1,200	3
1972-73	40,542	1,554	3.98%	26,429,000	3,907,000	17.35%	1,215	137	12.71%	1,200	9
1973-74	45,482	4,940	12.19%	27,699,000	1,270,000	4.81%	$1,242	27	2.22%	$1,200	12
TEN YEAR TOTALS	246,103			$147,054,921							

SOURCE: PDE AUDITS

(5) SYSENR$.64

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SYSTEM DATA
NET OPERATING COSTS AND STATE REIMBURSEMENT-OPERATING
1964-65 TO 1973-74

	NET OPERATING COSTS (NOC)			STATE REIMBURSEMENT--OPERATING			
		ANNUAL CHANGE			ANNUAL CHANGE		AS %
	TOTAL	AMOUNT	%	TOTAL	AMOUNT	%	NOC
1964-65	$532,276			$177,425			33.33%
1965-66	3,649,646	$3,117,370	585.67%	1,192,359	$1,014,934	572.04%	32.67%
1966-67	8,141,476	4,491,830	123.08%	2,415,684	1,223,325	102.60%	29.67%
1967-68	15,267,108	7,125,632	87.52%	4,707,220	2,291,536	94.86%	30.83%
1968-69	23,095,813	7,828,705	51.28%	6,816,164	2,108,944	44.80%	29.51%
1969-70	28,118,308	5,022,495	21.75%	9,420,435	2,604,271	38.21%	33.50%
1970-71	34,074,721	5,956,413	21.18%	11,216,853	1,796,418	19.07%	32.92%
1971-72	42,044,147	7,969,426	23.39%	13,868,756	2,651,903	23.64%	32.99%
1972-73	49,239,490	7,195,343	17.11%	15,661,124	1,792,368	12.92%	31.81%
1973-74	56,481,963	7,242,473	14.71%	17,627,730	1,966,606	12.56%	31.21%
TEN YEAR TOTALS	$260,644,948			$83,103,750			31.88%

SOURCE: PDE AUDITS

(5) SYSOPER.64

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SYSTEM DATA
CAPITAL COSTS, STATE REIMBURSEMENT-CAPITAL & TOTAL STATE REIMBURSEMENT
1964-65 TO 1973-74

	CAPITAL COSTS			STATE REIMBURSEMENT--CAPITAL				TOTAL STATE REIMB.-OPERATING & CAPITAL		
	TOTAL	ANNUAL CHANGE AMOUNT	ANNUAL CHANGE %	TOTAL	ANNUAL CHANGE AMOUNT	ANNUAL CHANGE %	AS % OF COSTS	TOTAL	ANNUAL CHANGE AMOUNT	ANNUAL CHANGE %
1964-65	$207,564			$103,782			50.00%	281,207		
1965-66	1,533,743	$1,326,179	638.93%	766,871	$663,089	638.92%	50.00%	1,959,230	1,678,023	596.72%
1966-67	3,588,469	2,054,726	133.97%	1,799,285	1,032,414	134.63%	50.14%	4,214,969	2,255,739	115.13%
1967-68	8,633,948	5,045,479	140.60%	4,316,974	2,517,689	139.93%	50.00%	9,024,194	4,809,225	114.10%
1968-69	8,458,001	(175,947)	(2.04%)	4,229,000	(87,974)	(2.04%)	50.00%	11,064,537	2,040,343	22.61%
1969-70	11,901,655	3,443,654	40.71%	5,950,827	1,721,827	40.71%	50.00%	15,371,262	4,306,725	38.92%
1970-71	10,448,622	(1,453,033)	(12.21%)	5,224,311	(726,516)	(12.21%)	50.00%	16,441,164	1,069,902	6.96%
1971-72	12,750,332	2,301,710	22.03%	6,375,166	1,150,855	22.03%	50.00%	20,243,922	3,802,758	23.13%
1972-73	14,970,681	2,220,349	17.41%	7,477,633	1,102,467	17.29%	49.95%	23,138,757	2,894,835	14.30%
1973-74	19,344,860	4,374,179	29.22%	9,669,260	2,191,627	29.31%	49.98%	27,296,990	4,158,233	17.97%
TEN YEAR TOTALS	$91,837,875			$45,913,109			49.99%	$129,036,232		

SOURCE: PDE AUDITS

(5) SYSTOT$.64

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SYSTEM DATA
REVENUE SOURCES- OPERATING
(GROSS INCOME EXCLUDING AUXILIARY ENTERPRISES)
1964-65 TO 1973-74

YEARS	TOTAL	STATE	% OF TOTAL	STUDENT	% OF TOTAL	LOCAL	% OF TOTAL	FEDERAL & OTHER	% OF TOTAL
1964-65	$720,053	$169,213	23.50%	$241,938	33.60%	$183,613	25.50%	$125,289	17.40%
1965-66	4,765,701	1,459,418	30.62%	2,013,044	42.24%	1,204,993	25.28%	88,246	1.85%
1966-67	8,406,115	2,657,627	31.62%	2,753,199	32.75%	2,307,165	27.45%	688,124	8.19%
1967-68	19,541,251	5,838,428	29.88%	6,297,839	32.23%	5,471,690	28.00%	1,933,304	9.89%
1968-69	30,058,931	8,736,729	29.07%	9,184,579	30.56%	8,235,665	27.40%	3,901,958	12.98%
1969-70	36,967,675	10,125,612	27.39%	12,235,723	33.10%	10,322,613	27.92%	4,283,727	11.59%
1970-71	42,147,266	12,219,596	28.99%	14,056,250	33.35%	11,173,822	26.51%	4,697,558	11.15%
1971-72	54,270,829	16,537,132	30.47%	16,701,674	30.77%	13,448,654	24.78%	7,583,369	13.97%
1972-73	56,092,572	17,479,253	31.16%	18,326,021	32.67%	14,603,302	26.03%	5,683,996	10.13%
1973-74	$71,102,576	$19,642,954	27.63%	$20,573,353	28.93%	$18,817,212	26.46%	$11,897,678	16.73%

SOURCE: HEGIS REPORTS

(5) SYSREV$.CAL

SYSTEM DATA
BOOK VALUE OF PHYSICAL PLANT
1964-65 TO 1973-74

	LAND	BUILDINGS	EQUIPMENT	TOTAL ASSETS
1964-65				
1965-66	$412,182	$1,252,727	$1,265,034	$2,929,943
1966-67	781,739	6,836,202	3,218,222	10,836,163
1967-68	2,453,274	17,173,960	10,228,856	29,856,090
1968-69	4,346,889	22,231,001	13,278,511	39,856,401
1969-70	5,510,988	23,994,538	15,357,688	44,863,214
1970-71	4,955,146	29,405,089	17,316,318	51,676,553
1971-72	7,823,383	37,372,482	18,877,906	64,073,771
1972-73	7,147,666	43,194,781	21,128,163	71,470,610
1973-74	$8,436,537	$97,574,268	$25,361,738	$131,372,543

SOURCE: HEGIS REPORTS

(5) SYSBKVAL.64

SYSTEM DATA
FTE ENROLLMENTS
1974-75 TO 1983-84

	BASIC FTE'S	AS % OF TOTAL	STIPEND FTE'S	AS % OF TOTAL	TOTAL FTE ENROLLMENTS TOTAL	ANNUAL CHANGE AMOUNT	ANNUAL CHANGE %
1974-75	36,264	66.47%	18,295	33.53%	54,559	9,077	19.96%
1975-76	36,904	61.13%	23,463	38.87%	60,367	5,808	10.65%
1976-77	37,165	59.49%	25,310	40.51%	62,475	2,108	3.49%
1977-78	38,789	60.36%	25,477	39.64%	64,266	1,791	2.87%
1978-79	38,082	59.96%	25,434	40.04%	63,516	(750)	(1.17%)
1979-80	38,436	59.33%	26,348	40.67%	64,784	1,268	2.00%
1980-81	39,131	58.96%	27,239	41.04%	66,370	1,586	2.45%
1981-82	41,390	58.68%	29,146	41.32%	70,536	4,166	6.28%
1982-83	44,218	58.50%	31,373	41.50%	75,591	5,055	7.17%
1983-84	46,996	59.26%	32,314	40.74%	79,310	3,719	4.92%
TEN YEAR TOTALS	397,375	60.05%	264,399	39.95%	661,774		

SOURCE: PDE AUDITS

FTEENROL.SYS

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SYSTEM ENROLLMENTS
CREDIT, NON-CREDIT, STIPEND & TOTAL
FISCAL YEARS 1974-75 TO 1983-84

YEARS	FTE CREDIT NON-STIPEND	% OF TOTAL	FTE CREDIT STIPEND	% OF TOTAL	FTE TOTAL CREDIT	% OF TOTAL	FTE NON-CREDIT	% OF TOTAL	TOTAL
1974-75	29,508	54.08%	18,218	33.39%	47,726	87.48%	6,833	12.52%	54,559
1975-76	28,279	46.85%	23,463	38.87%	51,742	85.71%	8,625	14.29%	60,367
1976-77	27,976	44.78%	25,310	40.51%	53,286	85.29%	9,189	14.71%	62,475
1977-78	28,663	44.60%	25,477	39.64%	54,140	84.24%	10,126	15.76%	64,266
1978-79	28,452	44.80%	25,434	40.04%	53,886	84.84%	9,630	15.16%	63,516
1979-80	29,585	45.67%	26,348	40.67%	55,933	86.34%	8,851	13.66%	64,784
1980-81	29,626	44.64%	27,240	41.04%	56,866	85.68%	9,504	14.32%	66,370
1981-82	30,874	43.77%	29,464	41.77%	60,338	85.54%	10,198	14.46%	70,536
1982-83	32,061	42.41%	31,373	41.50%	63,434	83.92%	12,157	16.08%	75,591
1983-84	33,784	42.60%	32,314	40.74%	66,098	83.34%	13,212	16.66%	79,310
TEN YEAR TOTALS	298,808	45.15%	264,641	39.99%	563,449	85.14%	98,325	14.86%	661,774

SOURCE: PDE AUDITS

ALLENROL.SYS

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SYSTEM DATA
STATE APPROPRIATIONS AND NET OPERATING COSTS/FTE
1974-75 TO 1983-84

YEARS	STATE APPROPRIATIONS TOTAL	STATE APPROPRIATIONS ANNUAL CHANGE AMOUNT	STATE APPROPRIATIONS ANNUAL CHANGE %	NET OPERATING COSTS PER FTE TOTAL	NET OPERATING COSTS PER FTE ANNUAL CHANGE AMOUNT	NET OPERATING COSTS PER FTE ANNUAL CHANGE %	NET OPERATING COSTS PER FTE STATE MAXIMUM	# COLLEGES OVER MAX.
1974-75	$36,251,000	$8,552,000	23.59%	$1,238	($4)	(.32%)	$1,500	1
1975-76	37,000,000	749,000	2.07%	1,276	38	3.07%	1,500	1
1976-77	44,892,000	7,892,000	21.33%	1,427	151	11.83%	1,500	9
1977-78	46,651,000	1,759,000	3.92%	1,549	122	8.55%	1,500	12
1978-79	47,998,000	1,347,000	2.89%	1,661	112	7.23%	1,500	13
1979-80	49,206,000	1,208,000	2.52%	1,819	158	9.51%	1,500	14
1980-81	52,953,000	3,747,000	7.61%	1,857	38	2.09%	1,800	8
1981-82	60,467,000	7,514,000	14.19%	1,953	96	5.17%	1,800	12
1982-83	64,066,000	3,599,000	5.95%	2,034	81	4.15%	1,800	14
1983-84	$82,792,000	$18,726,000	29.23%	$2,180	$146	7.18%	$2,400	3
TEN YEAR TOTALS	$522,276,000							

SOURCE: PDE AUDITS

ST$&NOC.SYS

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SYSTEM DATA
NET OPERATING COSTS, STATE REIMBURSEMENT - OPERATING
1974-75 TO 1983-84

	NET OPERATING COSTS (NOC)			BASIC OPERATING REIMBURSEMENT (BOR)	BOR AS % OF NOC	STIPEND REIMBURSEMENT	TOTAL STATE REIMBURSEMENT - OPERATING		
	TOTAL	ANNUAL CHANGE AMOUNT	%				AMOUNT	ANNUAL CHANGE AMOUNT	%
1974-75	$67,557,146	$11,075,183	16.39%	$22,390,849	33.14%	$2,744,260	$25,135,109	$7,507,379	42.59%
1975-76	77,028,540	9,471,394	14.02%	25,602,016	33.24%	3,628,845	29,230,861	4,095,752	16.29%
1976-77	89,151,901	12,123,361	15.74%	29,148,676	32.70%	3,795,864	32,944,540	3,713,679	12.70%
1977-78	98,921,769	9,769,868	10.96%	31,475,774	31.82%	3,821,784	35,297,558	2,353,018	63.36%
1978-79	105,575,138	6,653,369	6.73%	31,030,734	29.39%	3,815,100	34,845,834	(451,724)	(1.28%)
1979-80	115,427,510	9,852,372	9.33%	32,416,049	28.08%	3,952,200	36,368,249	1,522,415	4.37%
1980-81	123,314,146	7,886,636	6.83%	38,589,575	31.29%	4,005,700	42,595,275	6,227,026	17.12%
1981-82	137,733,421	14,419,275	11.69%	42,186,513	30.63%	4,385,100	46,571,613	3,976,338	9.34%
1982-83	153,816,781	16,083,360	11.68%	45,286,619	29.44%	4,705,595	49,992,214	3,420,601	7.34%
1983-84	172,884,585	19,067,804	12.40%	56,773,064	32.84%	9,679,753	66,452,817	16,460,603	32.93%
TOTALS	$1,141,410,937			$354,899,869		$44,534,201	$399,434,070		

SOURCE: PDE AUDITS

OPREIMB.SYS

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SYSTEM DATA
CAPITAL COSTS, STATE REIMBURSEMENT-CAPITAL
AND TOTAL STATE REIMBURSEMENT
1974-75 TO 1983-84

YEARS	NET CAPITAL COSTS TOTAL	NET CAPITAL COSTS ANNUAL CHANGE AMOUNT	NET CAPITAL COSTS ANNUAL CHANGE %	STATE REIMBURSEMENT CAPITAL TOTAL	STATE REIMBURSEMENT CAPITAL ANNUAL CHANGE AMOUNT	STATE REIMBURSEMENT CAPITAL ANNUAL CHANGE %	STATE REIMBURSEMENT CAPITAL AS % OF COSTS	TOTAL STATE REIMBURSEMENT-OPERATING & CAPITAL TOTAL	TOTAL STATE REIMBURSEMENT-OPERATING & CAPITAL ANNUAL CHANGE AMOUNT	TOTAL STATE REIMBURSEMENT-OPERATING & CAPITAL ANNUAL CHANGE %
1974-75				$11,184,884	$1,515,624	15.67%		$36,319,993	$9,023,003	33.05%
1975-76				9,032,019	(2,152,865)	(19.25%)		38,262,880	1,942,887	5.35%
1976-77				10,352,118	1,320,099	14.63%		43,296,658	5,033,778	13.16%
1977-78				10,723,676	371,558	3.59%		46,021,234	2,724,576	6.29%
1978-79	23,197,511			11,450,722	727,046	6.78%	49.36%	46,296,556	275,322	.60%
1979-80	26,120,794	2,923,283	12.60%	13,656,752	2,206,030	19.27%	52.28%	50,025,001	3,728,445	8.05%
1980-81	27,098,307	977,513	3.74%	14,454,200	797,448	5.84%	53.34%	57,049,475	7,024,474	14.04%
1981-82	22,400,742	(4,697,565)	(17.34%)	11,928,121	(2,526,079)	(17.48%)	53.25%	58,499,734	1,450,259	2.54%
1982-83	23,021,282	620,540	2.77%	11,989,213	61,092	.51%	52.08%	61,981,214	3,481,480	5.95%
1983-84	28,983,532	5,962,250	25.90%	15,598,170	3,608,957	30.10%	53.82%	82,050,987	20,069,773	32.38%
TEN YEAR TOTALS	$150,822,168			$120,369,875				$519,803,732		

SOURCE: PDE AUDITS

CAPCOSTS.SYS

SYSTEM DATA
REVENUE SOURCES- OPERATING
(GROSS INCOME EXCLUDING AUXILIARY ENTERPRISES)
1974-75 TO 1983-84

YEARS	TOTAL	STATE	% OF TOTAL	STUDENT	% OF TOTAL	LOCAL	% OF TOTAL	FEDERAL & OTHER	% OF TOTAL
1974-75	$84,228,515	$26,310,529	31.24%	$24,710,757	29.34%	$19,156,992	22.74%	$14,050,237	16.68%
1975-76	96,383,634	30,903,754	32.06%	29,124,502	30.22%	20,297,137	21.06%	16,058,241	16.66%
1976-77	110,109,194	35,097,098	31.87%	32,713,169	29.71%	23,721,052	21.54%	18,577,875	16.87%
1977-78	116,697,789	38,507,276	33.00%	35,347,572	30.29%	28,328,586	24.28%	14,514,355	12.44%
1978-79	123,375,693	38,516,311	31.22%	37,934,956	30.75%	29,664,468	24.04%	17,259,958	13.99%
1979-80	135,850,951	38,556,720	28.38%	44,423,178	32.70%	33,453,161	24.62%	19,417,920	14.29%
1980-81	151,932,821	45,089,758	29.68%	50,340,770	33.13%	35,035,973	23.06%	21,466,320	14.13%
1981-82	164,381,651	49,880,211	30.34%	58,934,069	35.85%	37,032,566	22.53%	18,484,805	11.25%
1982-83	199,789,005	55,698,916	27.88%	67,584,112	33.83%	43,678,190	21.86%	32,827,787	16.43%
1983-84	230,020,879	72,831,483	31.66%	74,073,702	32.20%	45,660,455	19.85%	29,291,331	12.73%
TEN YEAR TOTALS	$1,412,770,132	$431,392,056	30.54%	$455,186,787	32.22%	$316,028,580	22.37%	$201,948,829	14.29%

SOURCE: HEGIS REPORTS
STATE AND LOCAL GRANTS ARE INCLUDED
PELL GRANTS INCLUDED IN FEDERAL REVENUE

REVSOURC.SYS

SYSTEM DATA
BOOK VALUE OF PHYSICAL PLANT
1974-75 TO 1983-84

	LAND	BUILDINGS	EQUIPMENT	TOTAL ASSETS
1974-75	$9,718,215	$126,339,163	$31,090,448	$167,147,826
1975-76	10,450,308	127,689,062	35,327,890	173,467,260
1976-77	14,178,850	135,838,569	39,749,643	189,767,062
1977-78	15,259,893	146,400,122	42,903,637	204,563,652
1978-79	17,169,225	148,207,904	48,270,395	213,647,524
1979-80	21,829,876	150,830,419	54,118,305	226,778,600
1980-81	22,307,494	188,429,110	57,749,025	268,485,629
1981-82	20,257,160	176,510,888	61,031,705	257,799,753
1982-83	20,722,059	238,148,810	67,961,063	326,831,932
1983-84	17,547,705	243,478,312	78,302,210	339,328,227

SOURCE: HEGIS REPORTS

BKVAL.SYS

COLLEGE DATA
FTE ENROLLMENTS
1964-65 TO 1973-74

COLLEGES	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	TEN YEAR TOTALS
ALLEGHENY			1,364	3,533	5,480	7,187	7,586	8,108	9,317	11,827	54,401
PHILADELPHIA		981	2,387	3,224	4,688	5,011	5,054	5,203	4,972	6,983	38,501
BUCKS		517	1,077	1,536	2,227	2,942	3,721	4,243	4,373	4,465	25,099
MONTGOMERY			533	1,221	1,681	2,076	2,413	2,747	3,481	3,890	18,041
DELAWARE				307	1,138	1,717	2,139	2,337	2,477	2,607	12,720
HARRISBURG	715	1,262	1,582	2,087	2,666	2,915	3,429	3,788	3,611	3,552	25,605
WILLIAMSPORT		1,147	1,688	1,901	2,275	2,590	2,683	2,955	2,670	2,422	20,328
NORTHAMPTON				492	987	1,310	1,843	2,168	2,132	2,353	11,285
WESTMORELAND							519	862	1,241	1,215	3,836
LUZERNE				717	1,360	1,370	1,411	1,543	1,319	1,343	9,062
LEHIGH				548	1,022	1,395	1,720	2,016	1,791	1,690	10,181
BEAVER				693	969	1,171	1,252	1,647	1,639	1,622	8,991
READING								271	490	447	1,208
BUTLER			298	565	780	941	1,064	1,102	1,031	1,069	6,849
SYSTEM TOTAL	715	3,906	8,927	16,822	25,269	30,623	34,831	38,988	40,542	45,482	246,103

SOURCE: PDE AUDITS

(5) COLLENR.64

COLLEGE DATA
NET OPERATING COSTS PER FTE
1964-65 TO 1973-74

COLLEGES	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74
ALLEGHENY			$959	$822	$910	$936	$956	$1,013	$1,104	$1,081
PHILADELPHIA		1,078	830	899	831	850	1,097	1,201	1,324	1,234
BUCKS		959	866	1,684	1,108	1,012	964	1,045	1,239	1,332
MONTGOMERY			846	814	920	878	934	1,094	1,146	1,212
DELAWARE				1,150	891	976	1,007	1,168	1,210	1,289
HARRISBURG	666	728	833	767	728	929	908	951	1,072	1,118
WILLIAMSPORT		953	875	1,005	1,081	1,018	1,170	1,337	1,559	1,515
NORTHAMPTON				1,145	1,008	1,005	874	982	1,189	1,241
WESTMORELAND							520	1,145	1,339	1,443
LUZERNE				989	828	794	938	942	1,243	1,474
LEHIGH				957	884	761	813	963	1,105	1,324
BEAVER				809	1,067	939	1,163	1,027	1,256	1,401
READING								1,332	1,281	1,676
BUTLER			1,185	1,038	936	799	906	1,175	1,395	1,450
SYSTEM AVERAGE	$666	$934	$912	$908	$914	$918	$978	$1,078	$1,214	$1,242

SOURCE: PDE AUDITS

(5) COLLNOC.64

NET OPERATING COSTS
BY COLLEGE
1964-65 TO 1973-74

COLLEGES	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	TEN YEAR TOTALS
ALLEGHENY		$51,168	$1,307,398	$2,905,692	$4,985,449	$6,725,432	$7,251,660	$8,216,330	$10,284,528	$12,790,385	$54,518,042
PHILADELPHIA	56,367	1,05[illegible],629	1,980,568	2,896,422	3,897,925	4,259,736	5,542,825	6,246,286	6,583,803	8,615,636	41,136,197
BUCKS		495,430	932,204	1,664,467	2,467,551	2,976,684	3,586,750	4,432,163	5,416,268	5,903,455	27,874,972
MONTGOMERY			450,930	993,353	1,546,562	1,823,300	2,254,570	3,005,983	3,988,319	4,714,912	18,777,929
DELAWARE			9,223	353,116	1,013,537	1,675,124	2,153,831	2,728,726	2,996,268	3,360,054	14,289,879
HARRISBURG	475,909	918,826	1,317,505	1,600,547	1,939,401	2,706,854	3,114,710	3,602,082	3,870,775	3,969,393	23,516,002
WILLIAMSPORT		1,093,085	1,476,798	1,911,180	2,458,303	2,634,777	3,138,220	3,952,297	4,162,475	3,667,825	24,494,960
NORTHAMPTON			58,977	563,261	994,511	1,316,716	1,610,310	2,130,296	2,535,145	2,919,269	12,128,485
WESTMORELAND							269,625	986,890	1,661,180	1,752,820	4,670,515
LUZERNE			49,586	708,285	1,125,692	1,087,745	1,322,966	1,453,565	1,639,781	1,980,007	9,367,627
LEHIGH			131,597	524,267	903,422	1,060,896	1,397,939	1,941,278	1,979,227	2,237,476	10,176,102
BEAVER			74,432	560,650	1,032,892	1,099,174	1,456,609	1,691,876	2,057,739	2,271,544	10,244,916
READING							10,877	361,119	626,982	749,142	1,748,120
BUTLER		34,508	352,258	585,869	730,568	751,869	963,830	1,295,255	1,437,000	1,550,046	7,701,203
SYSTEM TOTAL	$532,276	$3,649,646	$8,141,476	$15,267,109	$23,095,813	$28,118,307	$34,074,722	$42,044,146	$49,239,490	$56,481,964	$260,644,949

SOURCE: PDE AUDITS

(5) COLOPER$.64

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STATE REIMBURSEMENT - OPERATING
BY COLLEGE
1964-65 TO 1973-74

COLLEGES	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	TEN YEAR TOTALS
ALLEGHENY		$17,056	$333,022	$837,048	$1,333,900	$2,256,799	$2,437,156	$2,738,777	$3,428,176	$4,263,462	$17,885,396
PHILADELPHIA	18,789	326,833	612,135	859,423	1,200,959	1,423,197	1,688,372	2,080,968	1,988,746	2,792,950	12,992,372
BUCKS		165,143	311,325	506,199	664,446	988,054	1,200,572	1,477,388	1,749,193	1,785,920	8,848,240
MONTGOMERY			143,325	308,616	454,799	613,054	756,813	1,001,994	1,349,262	1,555,929	6,183,792
DELAWARE			3,074	119,360	261,276	560,068	714,316	909,575	990,702	1,042,694	4,601,065
HARRISBURG	158,636	306,309	442,921	532,163	630,744	915,285	1,055,010	1,200,694	1,290,238	1,323,131	7,855,151
WILLIAMSPORT		364,362	375,485	596,585	637,852	864,760	898,521	1,182,054	1,067,974	968,583	6,956,176
NORTHAMPTON			19,639	189,078	314,814	443,306	548,683	710,099	849,393	941,138	4,016,370
WESTMORELAND							235,604	331,406	496,378	485,743	1,549,131
LUZERNE			16,529	236,771	317,293	365,669	444,701	484,522	527,691	537,171	2,930,347
LEHIGH			43,866	168,533	264,979	370,333	490,254	647,093	659,742	676,092	3,320,892
BEAVER			25,261	177,329	318,357	367,760	418,601	563,959	655,467	648,551	3,175,285
READING							3,626	108,476	195,778	178,830	486,710
BUTLER		12,656	69,082	176,114	196,745	252,150	324,624	431,751	412,163	427,536	2,302,821
SYSTEM TOTAL	$177,425	$1,192,359	$2,415,684	$4,707,219	$6,816,164	$9,420,435	$11,216,853	$13,868,756	$15,661,123	$17,627,730	$83,103,748

SOURCE: PDE AUDITS

(5) COLST6OP.64

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TOTAL CAPITAL COSTS
BY COLLEGE
1964-65 TO 1973-74

COLLEGES	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	TEN YEAR TOTALS
ALLEGHENY		$258,406	$640,891	$2,116,318	$1,005,238	$5,572,878	$1,141,633	$816,163	$1,660,694	$2,347,024	$15,759,245
PHILADELPHIA	109,825	703,163	880,348	1,705,553	1,024,556	1,077,796	869,041	2,205,408	1,320,226	2,264,941	12,160,857
BUCKS		209,968	385,598	486,569	782,321	215,732	1,218,028	1,230,803	1,264,633	1,144,221	6,937,873
MONTGOMERY			243,684	1,062,265	1,580,692	793,545	666,414	1,226,396	1,560,624	1,661,955	8,795,575
DELAWARE			2,621	181,380	1,766,787	948,804	286,151	1,305,746	1,504,841	1,448,256	7,444,586
HARRISBURG	97,739	207,826	633,620	1,094,611	539,004	824,399	940,283	1,044,183	773,401	2,793,384	8,990,650
WILLIAMSPORT		146,333	265,914	457,150	455,235	671,470	839,506	1,466,034	1,243,227	1,220,678	6,765,547
NORTHAMPTON			43,528	368,930	264,220	641,263	1,801,372	1,191,505	2,376,602	1,238,105	8,125,525
WESTMORELAND							166,656	383,109	760,975	722,341	2,033,281
LUZERNE			127,880	468,727	312,049	238,115	223,289	318,115	289,371	2,183,145	4,160,691
LEHIGH			81,710	126,094	238,758	333,218	467,845	564,586	778,641	831,522	3,422,374
BEAVER			15,436	437,737	337,526	433,633	1,539,256	530,508	515,500	721,870	4,351,466
READING							900	155,820	318,055	286,245	761,020
BUTLER		8,047	245,239	128,615	131,614	150,600	288,247	291,955	403,886	280,975	1,929,178
SYSTEM TOTAL	$207,564	$1,533,743	$3,588,469	$8,633,949	$8,458,000	$11,901,653	$10,448,621	$12,750,331	$14,970,676	$19,344,862	$91,837,868

SOURCE: PDE AUDITS

(5) COLCAP$.64

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STATE REIMBURSEMENT - CAPITAL
BY COLLEGE
1964-65 TO 1973-74

COLLEGES	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	TEN YEAR TOTALS
ALLEGHENY		$129,203	$320,496	$1,058,159	$502,619	$2,786,439	$570,817	$408,082	$830,347	$1,273,512	$7,879,674
PHILADELPHIA	54,912	351,581	440,174	852,776	512,278	538,898	434,521	1,102,704	655,488	1,132,470	6,075,802
BUCKS		104,984	192,799	243,284	391,161	107,866	609,014	615,401	632,316	572,110	3,468,935
MONTGOMERY			121,842	531,133	790,346	396,773	333,207	613,198	780,312	830,977	4,397,788
DELAWARE			1,311	90,690	883,393	474,402	143,076	652,873	749,338	720,958	3,716,041
HARRISBURG	48,870	103,913	327,810	547,305	279,502	412,300	470,141	522,092	386,703	1,396,692	4,495,328
WILLIAMSPORT		73,166	132,957	228,375	227,677	335,735	419,753	733,017	621,613	610,339	3,382,832
NORTHAMPTON			21,764	184,465	132,110	320,631	900,686	595,752	1,288,301	619,053	4,062,762
WESTMORELAND							83,328	191,333	380,488	361,270	1,016,641
LUZERNE			63,940	234,363	156,024	119,057	111,645	159,057	144,686	1,091,572	2,080,344
LEHIGH			40,855	63,047	119,379	166,609	233,923	282,293	389,320	415,761	1,711,187
BEAVER			7,718	218,868	168,763	216,817	769,628	275,254	257,750	360,935	2,275,733
READING							450	77,910	159,028	143,122	380,510
BUTLER		4,024	127,619	64,307	63,807	75,300	144,123	143,978	201,943	140,487	969,588
SYSTEM TOTAL	$103,782	$766,871	$1,799,285	$4,316,972	$4,229,039	$5,950,827	$5,224,312	$6,375,166	$7,477,633	$9,669,258	$45,913,165

SOURCE: PDE AUDITS

(5) COLST&CA.64

FTE ENROLLMENTS
BY COLLEGE
FROM 1974-75 TO 1983-84

COLLEGES	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	TEN YEAR TOTALS
ALLEGHENY	14,560	16,748	17,128	16,922	15,715	15,664	16,348	17,873	19,776	22,052	172,786
PHILADELPHIA	8,560	9,416	9,806	10,447	9,952	10,244	9,748	10,204	10,717	11,406	100,500
BUCKS	5,189	5,553	6,041	6,087	6,048	6,332	6,382	6,885	7,002	6,785	62,304
MONTGOMERY	4,694	4,607	4,592	4,859	4,822	4,894	5,152	5,035	4,979	5,407	49,041
DELAWARE	2,920	3,674	4,074	4,133	4,401	4,508	4,661	5,151	5,747	5,925	45,194
HARRISBURG	3,514	3,850	3,845	3,894	3,819	4,048	4,200	4,545	4,882	4,926	41,523
WILLIAMSPORT	2,351	2,702	3,061	3,320	3,336	3,372	3,559	3,976	4,312	4,397	34,386
NORTHAMPTON	2,969	3,125	3,006	3,069	2,875	2,973	2,912	3,140	3,243	3,094	30,406
WESTMORELAND	1,750	1,898	1,850	2,088	2,806	2,471	2,791	2,886	3,249	3,375	25,164
LUZERNE	1,718	2,121	2,331	2,503	2,479	2,701	2,665	2,855	3,074	3,244	25,691
LEHIGH	1,863	2,170	2,060	2,040	2,095	2,194	2,323	2,477	2,561	2,562	22,345
BEAVER	1,830	1,928	1,872	2,112	2,146	2,189	2,234	2,217	2,523	2,652	21,703
READING	1,335	1,185	1,330	1,345	1,573	1,631	1,909	1,696	1,856	1,700	15,560
BUTLER	1,306	1,390	1,479	1,447	1,449	1,563	1,486	1,596	1,670	1,785	15,171
SYSTEM TOTAL	54,559	60,367	62,475	64,266	63,516	64,784	66,370	70,536	75,591	79,310	661,774

SOURCE: PDE AUDITS

NOTE: 1983-84 DATA FOR READING (ONLY) ARE FROM 1983-84 REIMBURSEMENT REQUESTS

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STIPEND ENROLLMENTS
BY COLLEGE
FROM 1974-75 TO 1983-84

COLLEGES	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	TEN YEAR TOTALS
ALLEGHENY	4,358	5,776	5,932	5,481	5,260	5,586	5,432	5,939	6,554	6,711	57,029
PHILADELPHIA	2,075	3,079	3,271	3,544	3,348	3,342	3,218	3,405	3,637	3,954	32,873
BUCKS	1,407	1,813	2,029	2,033	1,967	2,012	2,112	2,215	2,327	2,344	20,259
MONTGOMERY	1,087	1,584	1,685	1,781	1,830	1,806	1,952	1,929	1,878	2,046	17,578
DELAWARE	729	437	1,263	1,137	1,377	1,257	1,476	1,658	2,267	2,233	13,834
HARRISBURG	1,110	1,503	1,602	1,635	1,690	1,783	1,874	2,126	2,006	1,960	17,289
WILLIAMSPORT	1,861	2,171	2,330	2,530	2,433	2,501	2,639	2,859	2,964	3,008	25,296
NORTHAMPTON	1,245	1,450	1,491	1,455	1,399	1,425	1,428	1,574	1,672	1,606	14,745
WESTMORELAND	1,103	1,246	1,182	1,203	1,269	1,374	1,633	1,735	1,938	2,077	14,760
LUZERNE	659	1,045	1,185	1,246	1,219	1,263	1,304	1,359	1,411	1,603	12,294
LEHIGH	864	1,101	1,127	1,081	1,101	1,160	1,339	1,447	1,491	1,436	12,147
BEAVER	1,008	1,242	1,118	1,240	1,316	1,431	1,412	1,522	1,618	1,765	13,672
READING	144	351	412	399	470	565	571	560	669	670	4,811
BUTLER	645	665	683	712	755	843	849	917	941	901	7,911
SYSTEM TOTAL	18,295	23,463	25,310	25,477	25,434	26,348	27,239	29,245	31,373	32,314	264,498

SOURCE: PDE AUDITS

NOTE: 1983-84 DATA FOR READING (ONLY) ARE FROM 1983-84 REIMBURSEMENTS REQUESTS

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ENROLLMENTS, CREDIT, NON-CREDIT AND STIPEND
BY COLLEGE
FISCAL YEARS 1974-75 TO 1976-77

	1974-75					1975-76					1976-77				
COLLEGES	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S
ALLEGHENY	6,715	4,358	11,073	3,487	14,560	6,607	5,776	12,383	4,365	16,748	6,707	5,932	12,639	4,489	17,128
PHILADELPHIA	6,202	2,075	8,277	283	8,560	4,935	3,079	8,014	1,402	9,416	5,100	3,271	8,371	1,435	9,806
BUCKS	3,665	1,407	5,072	117	5,189	3,610	1,813	5,423	130	5,553	3,686	2,029	5,715	326	6,041
MONTGOMERY	3,516	1,087	4,603	91	4,694	2,917	1,584	4,501	106	4,607	2,798	1,685	4,483	109	4,592
DELAWARE	1,920	729	2,649	271	2,920	3,107	437	3,544	130	3,674	2,601	1,263	3,864	210	4,074
HARRISBURG	2,199	1,110	3,309	205	3,514	2,096	1,503	3,599	251	3,850	1,979	1,602	3,581	264	3,845
WILLIAMSPORT	264	1,861	2,125	226	2,351	274	2,171	2,445	257	2,702	334	2,330	2,664	397	3,061
NORTHAMPTON	1,461	1,245	2,706	263	2,969	1,343	1,450	2,793	332	3,125	1,230	1,491	2,721	285	3,006
WESTMORELAND	446	1,103	1,549	201	1,750	386	1,246	1,632	266	1,898	370	1,182	1,552	298	1,850
LUZERNE	957	659	1,616	102	1,718	946	1,045	1,991	130	2,121	998	1,185	2,183	148	2,331
LEHIGH	893	864	1,757	106	1,863	954	1,101	2,055	115	2,170	843	1,127	1,970	90	2,060
BEAVER	419	1,008	1,427	403	1,830	284	1,242	1,526	402	1,928	320	1,118	1,438	434	1,872
READING	369	144	513	822	1,335	268	351	619	566	1,185	358	412	770	560	1,330
BUTLER	482	568	1,050	179	1,229	552	665	1,217	173	1,390	652	683	1,335	144	1,479
SYSTEM TOTAL	29,508	18,218	47,726	6,756	54,482	28,279	23,463	51,742	8,625	60,367	27,976	25,310	53,286	9,189	62,475

SOURCE: PDE AUDITS

NOTE: LUZERNE AND LEHIGH RECORDS MISSING
ESTIMATED FIGURES FOR NON-STIPEND AND NON-CREDIT

NOTE: FIGURES ARE ESTIMATED---AUDIT RECORDS WERE MISSING

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ENROLLMENTS, CREDIT, NON-CREDIT AND STIPEND
BY COLLEGE
FISCAL YEARS 1977-78 TO 1979-80

COLLEGES	1977-78 FTE CREDIT NON-STIPEND	1977-78 FTE CREDIT STIPEND	1977-78 TOTAL FTE CREDIT	1977-78 FTE NON-CREDIT NON-STIPEND	1977-78 TOTAL FTE'S	1978-79 FTE CREDIT NON-STIPEND	1978-79 FTE CREDIT STIPEND	1978-79 TOTAL FTE CREDIT	1978-79 FTE NON-CREDIT NON-STIPEND	1978-79 TOTAL FTE'S	1979-80 FTE CREDIT NON-STIPEND	1979-80 FTE CREDIT STIPEND	1979-80 TOTAL FTE CREDIT	1979-80 FTE NON-CREDIT NON-STIPEND	1979-80 TOTAL FTE'S
ALLEGHENY	6,600	5,481	12,081	4,841	16,922	5,890	5,260	11,150	4,565	15,715	5,736	5,586	11,322	4,342	15,664
PHILADELPHIA	5,388	3,544	8,932	1,515	10,447	6,255	3,348	9,603	349	9,952	6,902	3,342	10,244	0	10,244
BUCKS	3,741	2,033	5,774	313	6,087	3,744	1,967	5,711	337	6,048	3,964	2,012	5,976	356	6,332
MONTGOMERY	2,963	1,781	4,744	115	4,859	2,881	1,830	4,711	111	4,822	2,971	1,806	4,777	117	4,894
DELAWARE	2,699	1,137	3,836	297	4,133	2,584	1,377	3,961	440	4,401	2,819	1,257	4,076	432	4,508
HARRISBURG	1,982	1,635	3,617	277	3,894	1,892	1,690	3,582	237	3,819	1,944	1,783	3,727	321	4,048
WILLIAMSPORT	333	2,530	2,863	457	3,320	425	2,433	2,858	478	3,336	372	2,501	2,873	499	3,372
NORTHAMPTON	1,316	1,455	2,771	298	3,069	1,168	1,399	2,567	308	2,875	1,166	1,425	2,591	382	2,973
WESTMORELAND	340	1,203	1,543	545	2,088	355	1,269	1,624	1,182	2,806	344	1,374	1,718	753	2,471
LUZERNE	1,075	1,246	2,321	182	2,503	1,102	1,219	2,321	158	2,479	1,240	1,263	2,503	198	2,701
LEHIGH	872	1,081	1,953	87	2,040	868	1,101	1,969	126	2,095	880	1,160	2,040	154	2,194
BEAVER	327	1,240	1,567	545	2,112	264	1,316	1,580	566	2,146	260	1,431	1,691	498	2,189
READING	396	399	795	550	1,345	413	470	883	690	1,573	373	565	938	693	1,631
BUTLER	631	712	1,343	104	1,447	611	755	1,366	83	1,449	614	843	1,457	106	1,563
SYSTEM TOTAL	28,663	25,477	54,140	10,126	64,266	28,452	25,434	53,886	9,630	63,516	29,585	26,348	55,933	8,851	64,784

SOURCE: PDE AUDITS

ESTIMATED-AUDIT RECORD MISSING FOR WESTMORELAND AND LUZERNE

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ENROLLMENTS, CREDIT, NON-CREDIT AND STIPEND
BY COLLEGE
FISCAL YEARS 1980-81 TO 1982-83

	1980-81					1981-82					1982-83				
COLLEGES	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S
ALLEGHENY	6,536	5,432	11,968	4,380	16,348	7,186	5,939	13,125	4,748	17,873	7,893	6,554	14,447	5,329	19,776
PHILADELPHIA	6,238	3,218	9,456	292	9,748	6,455	3,405	9,860	344	10,204	6,718	3,637	10,355	362	10,717
BUCKS	3,880	2,112	5,992	390	6,382	4,117	2,215	6,332	553	6,885	4,012	2,327	6,339	663	7,002
MONTGOMERY	3,090	1,952	5,042	110	5,152	2,970	1,929	4,899	136	5,035	2,637	1,878	4,515	264	4,779
DELAWARE	2,707	1,476	4,183	478	4,661	2,877	1,658	4,535	616	5,151	2,797	2,267	5,064	683	5,747
HARRISBURG	2,077	1,874	3,951	249	4,200	2,170	2,126	4,296	249	4,545	2,519	2,006	4,525	357	4,882
WILLIAMSPORT	373	2,639	3,012	547	3,559	418	2,859	3,277	699	3,976	453	2,964	3,417	895	4,312
NORTHAMPTON	1,079	1,428	2,507	405	2,912	1,120	1,574	2,694	446	3,140	1,084	1,672	2,756	487	3,243
WESTMORELAND	394	1,633	2,027	764	2,791	553	1,735	2,288	598	2,886	485	1,938	2,423	826	3,249
LUZERNE	1,125	1,304	2,429	236	2,665	1,217	1,359	2,576	279	2,855	1,316	1,411	2,727	347	3,074
LEHIGH	866	1,339	2,205	118	2,323	866	1,447	2,313	164	2,477	873	1,491	2,364	197	2,561
BEAVER	369	1,412	1,781	453	2,234	323	1,522	1,845	372	2,217	441	1,618	2,059	464	2,523
READING	419	571	990	919	1,909	430	560	990	706	1,696	483	669	1,152	704	1,856
BUTLER	473	850	1,323	163	1,486	391	917	1,308	288	1,596	452	941	1,393	277	1,670
SYSTEM TOTAL	29,626	27,240	56,866	9,504	66,370	31,093	29,245	60,338	10,198	70,536	32,163	31,373	63,536	11,855	75,391

SOURCE: PDE AUDITS

ALLENR3.HIS

ENROLLMENTS, CREDIT, NON-CREDIT AND STIPEND
BY COLLEGE
FISCAL YEAR 83-84

	1983-84				
COLLEGES	FTE CREDIT NON-STIPEND	FTE CREDIT STIPEND	TOTAL FTE CREDIT	FTE NON-CREDIT NON-STIPEND	TOTAL FTE'S
ALLEGHENY	9,705	6,711	16,416	5,636	22,052
PHILADELPHIA	6,650	3,954	10,604	802	11,406
BUCKS	3,853	2,344	6,197	588	6,785
MONTGOMERY	2,725	2,046	4,771	636	5,407
DELAWARE	2,786	2,233	5,019	906	5,925
HARRISBURG	2,626	1,960	4,586	340	4,926
WILLIAMSPORT	436	3,009	3,445	952	4,397
NORTHAMPTON	1,029	1,606	2,635	459	3,094
WESTMORELAND	535	2,077	2,612	763	3,375
LUZERNE	1,192	1,603	2,795	449	3,244
LEHIGH	827	1,436	2,263	299	2,562
BEAVER	466	1,765	2,231	421	2,652
READING	416	671	1,087	613	1,700
BUTLER	569	901	1,470	315	1,785
SYSTEM TOTAL	33,815	32,316	66,131	13,179	79,310

SOURCE: PDE AUDITS

NOTE: READING FIGURES ARE FROM 1983-84 REIMBURSEMENT REQUESTS

ALLENR4.COL

NET OPERATING COSTS PER FTE
BY COLLEGE
FROM 1974-75 TO 1983-84

COLLEGES	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
ALLEGHENY	$1,017	$1,013	$1,182	$1,386	$1,504	$1,640	$1,705	$1,819	$1,941	$1,885
PHILADELPHIA	1,294	1,309	1,501	1,511	1,771	1,901	2,130	2,270	2,405	2,601
BUCKS	1,296	1,380	1,465	1,562	1,636	1,757	1,967	1,980	2,078	2,277
MONTGOMERY	1,230	1,372	1,553	1,628	1,739	1,852	1,975	2,189	2,384	2,424
DELAWARE	1,408	1,363	1,420	1,575	1,617	1,708	1,750	1,814	1,834	1,964
HARRISBURG	1,322	1,391	1,542	1,556	1,626	1,656	1,760	1,817	1,916	2,236
WILLIAMSPORT	1,663	1,579	1,644	1,711	1,945	2,025	2,213	2,138	2,259	2,490
NORTHAMPTON	1,299	1,400	1,553	1,605	1,720	1,845	1,939	2,009	2,157	2,386
WESTMORELAND	1,288	1,469	1,626	1,683	1,328	1,739	1,740	1,786	1,781	1,960
LUZERNE	1,323	1,327	1,381	1,485	1,685	1,722	1,666	1,749	1,865	2,004
LEHIGH	1,439	1,388	1,659	1,816	1,890	1,945	1,889	1,986	2,073	2,172
BEAVER	1,374	1,353	1,501	1,520	1,631	1,769	1,674	1,846	1,834	2,081
READING	875	1,236	1,583	1,833	2,014	1,851	1,863	1,673	1,877	2,368
BUTLER	1,349	1,477	1,509	1,713	1,846	2,067	1,984	2,126	2,195	2,154
SYSTEM AVERAGE	$1,238	$1,276	$1,427	$1,549	$1,661	$1,819	$1,857	$1,953	$2,034	$2,179
STATE MAXIMUM	1,500	1,500	1,500	1,500	1,500	1,500	1,800	1,800	1,800	2,400

SOURCE: PDE AUDITS

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENT REQUESTS

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NET REIMBURSABLE OPERATING COSTS
BY COLLEGE
FROM 1974-75 TO 1983-84

COLLEGES	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	TEN YEAR TOTALS
ALLEGHENY	$14,807,520	$16,965,724	$20,245,296	$23,453,892	$23,635,360	$25,688,960	$27,880,404	$32,513,047	$36,460,930	$41,582,037	$263,233,170
PHILADELPHIA	11,076,640	12,325,544	14,718,806	15,785,417	17,624,992	19,473,844	20,770,636	23,162,096	25,775,567	29,667,281	190,380,823
BUCKS	6,724,944	7,663,140	8,850,065	9,507,894	9,894,529	11,153,436	12,547,111	13,236,171	14,553,982	15,455,804	109,587,076
MONTGOMERY	5,773,620	6,320,804	7,131,376	7,910,452	8,385,458	9,063,688	10,176,989	11,015,647	11,865,429	13,111,132	90,754,595
DELAWARE	4,111,360	5,007,662	5,785,080	6,509,750	7,115,417	7,699,664	8,158,404	9,344,070	10,543,396	11,641,381	75,916,184
HARRISBURG	4,645,508	5,355,350	5,928,990	6,059,064	6,209,694	6,706,800	7,394,748	8,259,781	9,356,385	11,018,163	70,934,483
WILLIAMSPORT	3,908,713	4,274,353	5,032,284	5,680,520	6,488,520	6,828,300	7,878,370	8,504,758	9,744,882	10,952,190	69,292,890
NORTHAMPTON	3,856,731	4,375,000	4,668,180	4,925,745	4,945,000	5,485,185	5,646,749	6,308,758	7,000,500	7,382,798	54,594,646
WESTMORELAND	2,254,000	2,788,162	3,008,100	3,514,104	3,726,368	4,297,069	4,857,710	5,135,533	5,625,283	6,614,380	41,840,729
LUZERNE	2,272,914	2,814,567	3,219,111	3,715,955	4,177,115	4,651,122	4,440,902	4,991,992	5,733,807	6,303,705	42,521,190
LEHIGH	2,680,857	3,011,960	3,417,540	3,704,640	3,959,550	4,257,330	4,387,298	4,918,454	5,307,791	5,565,140	41,210,560
BEAVER	2,514,420	2,608,584	2,809,872	3,210,240	3,570,259	3,872,410	3,741,061	4,092,364	4,697,368	5,520,368	36,636,946
READING	1,168,125	1,464,660	2,105,390	2,465,385	3,168,022	3,018,981	2,485,941	2,837,201	3,487,663	4,025,840	26,227,208
BUTLER	1,761,794	2,053,030	2,231,811	2,478,711	2,674,854	3,230,721	2,947,823	3,393,529	3,663,798	3,844,366	28,280,437
SYSTEM TOTAL	$67,557,146	$77,028,540	$89,151,901	$98,921,769	$105,575,138	$115,427,510	$123,314,146	$137,733,421	$153,816,781	$172,884,585	$1,141,410,937

SOURCE: PDE AUDITS

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENTS REQUESTS.

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STATE REIMBURSEMENT OPERATIONS INCLUDING STIPEND
BY COLLEGE
FROM 1974-75 TO 1983-84

COLLEGES	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	TEN YEAR TOTALS
ALLEGHENY	$5,588,668	$6,521,731	$7,638,110	$8,642,801	$8,646,493	$8,654,348	$10,266,333	$11,655,000	$12,849,178	$15,873,989	$96,336,651
PHILADELPHIA	4,002,248	4,570,742	5,393,697	5,750,405	5,477,413	5,533,277	6,425,700	6,574,500	6,976,266	10,310,860	61,015,108
BUCKS	2,453,241	2,826,668	3,255,170	3,348,476	3,319,202	3,125,727	3,908,585	4,350,000	4,550,703	5,855,284	36,993,056
MONTGOMERY	2,088,179	2,344,901	2,548,680	2,696,393	2,685,326	2,816,276	3,164,845	3,405,000	3,268,472	4,939,912	29,957,984
DELAWARE	1,479,733	1,844,119	2,117,894	2,237,219	2,407,066	2,463,376	2,763,728	3,359,400	3,788,702	4,550,644	27,013,881
HARRISBURG	1,715,441	2,010,254	2,162,623	2,192,205	2,163,372	2,158,332	2,513,665	3,067,500	3,230,914	4,260,583	25,474,889
WILLIAMSPORT	1,454,827	1,676,671	1,879,812	2,039,301	2,032,878	2,021,571	2,480,355	2,980,350	3,032,001	4,421,965	24,019,731
NORTHAMPTON	1,473,019	1,675,312	1,726,424	1,752,574	1,647,630	1,620,448	1,936,288	2,170,500	2,197,514	2,942,676	19,142,385
WESTMORELAND	916,613	116,427	1,102,225	1,224,516	1,432,402	1,365,200	1,694,999	1,994,250	2,165,893	2,828,031	14,840,556
LUZERNE	856,179	1,094,663	1,250,631	1,426,113	1,422,316	1,400,220	1,660,874	1,912,500	2,056,740	2,733,943	15,814,179
LEHIGH	1,022,929	1,168,994	1,198,543	1,182,287	1,212,597	1,258,972	1,471,865	1,713,750	1,760,675	2,285,219	14,275,831
BEAVER	989,635	1,055,605	1,103,864	1,242,425	1,270,493	1,291,500	1,415,461	1,575,000	1,756,696	2,369,860	14,070,539
READING	410,721	540,962	724,884	732,540	856,801	977,556	943,394	1,106,191	1,215,598	1,528,090	9,036,737
BUTLER	683,676	783,812	841,983	830,303	837,678	821,444	932,442	1,027,500	1,142,862	1,551,761	9,453,461
TOTAL EARNED	$25,135,109	$28,230,861	$32,944,540	$35,297,558	$35,411,667	$35,510,247	$41,578,534	$46,891,441	$49,992,214	$66,452,817	$397,444,988
PD/ALLOCATED	N/A	N/A	N/A	N/A	34,845,834	36,368,249	42,675,275	46,571,613	49,968,039	66,890,794	
DUE (FROM) TO STATE		N/A	N/A	N/A	565,833	(858,002)	(1,096,741)	319,828	(24,175)	437,977	

SOURCE: PDE AUDITS

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENTS REQUESTS.

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STATE REIMBURSEMENT CAPITAL, DEBT & RENTAL SERVICE
BY COLLEGE
FROM 1974-75 TO 1983-84

COLLEGES	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	TEN YEAR TOTALS
ALLEGHENY	$1,942,690	$1,597,804	$1,849,776	$2,085,329	$2,410,151	$2,760,860	$1,752,788	$2,013,252	$2,571,359	$3,173,746	$22,157,755
PHILADELPHIA	1,078,335	903,818	1,028,950	1,597,454	1,883,024	2,686,418	3,516,150	3,608,503	3,765,880	4,316,265	24,384,797
BUCKS	639,480	660,638	733,715	757,481	800,486	781,000	623,021	576,361	692,672	979,517	7,244,371
MONTGOMERY	689,716	729,282	731,905	872,057	825,972	820,050	705,711	689,082	623,584	953,041	7,640,400
DELAWARE	752,016	746,491	795,584	816,220	1,084,337	858,154	699,321	700,555	780,319	934,989	8,167,986
HARRISBURG	1,351,176	391,707	487,970	290,280	549,607	341,500	309,598	259,996	317,243	535,268	4,834,345
WILLIAMSPORT	525,115	612,701	499,308	561,707	1,051,446	1,229,390	1,012,962	1,143,708	740,464	1,435,582	8,812,383
NORTHAMPTON	1,303,598	601,577	858,259	849,498	663,843	840,036	586,648	786,359	528,970	722,891	7,741,679
WESTMORELAND	488,770	362,238	352,809	374,208	399,908	424,672	446,182	398,679	400,559	507,694	4,155,719
LUZERNE	1,124,510	1,086,494	1,798,336	816,055	171,494	1,157,200	61,515	97,760	76,168	198,567	6,588,099
LEHIGH	427,174	392,709	385,915	477,850	420,043	413,000	507,768	444,078	384,171	530,158	4,382,866
BEAVER	556,588	369,818	405,320	407,134	492,384	502,500	455,202	571,526	521,353	618,739	4,900,564
	88,290	106,200	189,594	523,568	450,926	554,374	420,453	408,462	380,264	398,338	3,520,469
BUTLER	217,426	490,089	234,677	294,835	297,101	326,600	259,147	229,800	206,207	293,375	2,849,257
TOTALS	$11,184,884	$9,051,566	$10,352,118	$10,723,676	$11,500,722	$13,695,754	$11,356,466	$11,928,121	$11,989,213	$15,598,170	$117,380,690
		N/A	N/A	N/A	N/A	$13,656,753	$14,454,200	$18,374,008	$25,352,504	$23,211,638	
TOTAL DIFFERENCE		N/A	N/A	N/A	N/A	39,001	(3,097,734)	(6,445,887)	(13,363,291)	(7,613,468)	

SOURCE: PDE AUDITS

* TOTAL REQUESTED IS FROM ORIGINAL BUDGET REQUESTS

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENT REQUESTS

COMPARISONS OF BUDGET VS. AUDIT DATA
FTE ENROLLMENTS, STATE REIMBURSEMENT - OPERATING & NET OPERATING COSTS/FTE
BY SYSTEM
1974-75 TO 1983-84

	FTE ENROLLMENTS				STATE REIMBURSEMENT - OPERATING				NET OPERATING COSTS/FTE			
			DIFFERENCE				DIFFERENCE				DIFFERENCE	
YEARS	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%
1974-75	49,412	54,559	5,147	10.4%	N/A	$25,135,109			N/A	$1,238		
1975-76	51,817	60,367	8,550	16.5%	N/A	29,230,861			N/A	1,276		
1976-77	63,137	62,475	(662)	(1.0%)	N/A	32,944,548			N/A	1,427		
1977-78	71,373	64,266	(7,107)	(10.0%)	N/A	35,297,558			$1,461	1,549	88	6.0%
1978-79	66,717	63,516	(3,201)	(4.8%)	$38,790,122	35,412,667	(3,377,455)	(8.7%)	1,597	1,661	64	4.0%
1979-80	69,253	64,784	(4,469)	(6.5%)	38,937,500	36,368,249	(2,569,251)	(6.6%)	1,721	1,819	98	5.7%
1980-81	66,921	66,370	(551)	(.8%)	37,729,310	42,575,275	4,845,965	12.8%	1,772	1,857	85	4.8%
1981-82	68,771	71,536	2,765	4.0%	45,575,845	46,571,613	995,768	2.2%	2,054	1,953	(101)	(4.9%)
1982-83	73,689	75,591	1,902	2.6%	48,929,975	49,992,214	1,062,239	2.2%	2,120	2,034	(86)	(4.1%)
1983-84	79,853	79,310	(543)	(.7%)	72,373,684	66,452,817	(5,920,867)	(8.2%)	2,170	2,179	9	.4%

SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGET REQUESTS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

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COMPARISONS OF BUDGET VS. AUDIT DATA
ENROLLMENTS
BY COLLEGE
FISCAL YEARS 1974-75 TO 1978-79

	1974-75				1975-76				1976-77				1977-78				1978-79			
			CHANGE				CHANGE				CHANGE				CHANGE				CHANGE	
COLLEGES	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%
ALLEGHENY	13,000	14,560	1,560	12.0%	13,500	16,748	3,248	24.1%	18,675	17,128	(1,547)	(8.3%)	22,000	16,922	(5,078)	(23.1%)	18,872	15,715	(3,157)	(16.7%)
PHILADELPHIA	7,350	8,560	1,210	16.5%	8,300	9,416	1,116	13.4%	10,400	9,806	(594)	(5.7%)	11,250	10,447	(803)	(7.1%)	9,247	9,952	705	7.6%
BUCKS	4,375	5,189	814	18.6%	4,375	5,553	1,178	26.9%	5,750	6,041	291	5.1%	6,500	6,087	(413)	(6.4%)	6,000	6,048	48	.8%
MONTGOMERY	4,000	4,694	694	17.4%	4,400	4,607	207	4.7%	4,701	4,592	(109)	(2.3%)	4,900	4,859	(41)	(.8%)	4,836	4,822	(14)	(.3%)
DELAWARE	2,700	2,920	220	8.1%	2,600	3,674	1,074	41.3%	4,000	4,074	74	1.9%	4,575	4,133	(442)	(9.7%)	4,002	4,401	399	10.0%
HARRISBURG	3,750	3,514	(236)	(6.3%)	3,800	3,850	50	1.3%	3,675	3,845	170	4.6%	3,995	3,894	(101)	(2.5%)	3,460	3,819	359	10.4%
WILLIAMSPORT	2,350	2,351	1	.0%	2,100	2,702	602	28.7%	2,425	3,061	636	26.2%	2,860	3,320	460	16.1%	3,362	3,336	(26)	(.8%)
NORTHAMPTON	2,516	2,969	453	18.0%	2,641	3,125	484	18.3%	3,078	3,006	(72)	(2.3%)	3,107	3,069	(38)	(1.2%)	2,905	2,875	(30)	(1.0%)
WESTMORELAND	1,750	1,750	0	.0%	1,725	1,898	173	10.0%	1,820	1,850	30	1.6%	2,571	2,088	(483)	(18.8%)	2,247	2,806	559	24.9%
LUZERNE	1,531	1,718	187	12.2%	1,500	2,121	621	41.4%	1,850	2,331	481	26.0%	2,300	2,503	203	8.8%	2,500	2,479	(21)	(.8%)
LEHIGH	1,920	1,863	(57)	(3.0%)	2,125	2,170	45	2.1%	2,157	2,060	(97)	(4.5%)	2,192	2,040	(152)	(6.9%)	2,183	2,095	(88)	(4.0%)
BEAVER	1,800	1,830	30	1.7%	1,700	1,928	228	13.4%	1,800	1,872	72	4.0%	1,900	2,112	212	11.2%	1,831	2,146	315	17.2%
READING	1,188	1,335	147	12.4%	1,926	1,185	(741)	(38.5%)	1,556	1,330	(226)	(14.5%)	1,823	1,345	(478)	(26.2%)	3,905	1,573	(2,332)	(59.7%)
BUTLER	1,182	1,306	124	10.5%	1,125	1,390	265	23.6%	1,250	1,479	229	18.3%	1,400	1,447	47	3.4%	1,367	1,449	82	6.0%
SYSTEM AVERAGE	49,412	54,559	5,147	10.4%	51,817	60,367	8,550	16.5%	63,137	62,475	(662)	(1.0%)	71,373	64,266	(7,107)	(10.0%)	66,717	63,516	(3,201)	(4.8%)

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SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGETS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

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COMPARISONS OF BUDGET VS. AUDIT DATA
ENROLLMENTS
BY COLLEGE
FISCAL YEARS 1979-80 TO 1983-84

	1979-80				1980-81				1981-82				1982-83				1983-84			
			CHANGE				CHANGE				CHANGE				CHANGE				CHANGE	
COLLEGES	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%
ALLEGHENY	18,060	15,664	(2,396)	(13.3%)	16,750	16,348	(402)	(2.4%)	17,500	17,873	373	2.1%	19,500	19,776	276	1.4%	20,500	22,052	1,552	7.6%
PHILADELPHIA	10,800	10,244	(556)	(5.1%)	10,600	9,748	(852)	(8.0%)	10,600	10,204	(396)	(3.7%)	10,200	10,717	517	5.1%	11,900	11,406	(494)	(4.2%)
BUCKS	6,200	6,332	132	2.1%	6,150	6,382	232	3.8%	6,400	6,885	485	7.6%	6,500	7,002	502	7.7%	7,050	6,785	(265)	(3.8%)
MONTGOMERY	5,300	4,894	(406)	(7.7%)	5,200	5,152	(48)	(.9%)	5,100	5,035	(65)	(1.3%)	5,400	4,979	(421)	(7.8%)	5,450	5,407	(43)	(.8%)
DELAWARE	4,650	4,508	(142)	(3.1%)	4,575	4,661	86	1.9%	4,850	5,151	301	6.2%	5,190	5,747	557	10.7%	5,700	5,925	225	3.9%
HARRISBURG	3,990	4,048	58	1.5%	3,998	4,200	202	5.1%	4,180	4,545	365	8.7%	5,080	4,882	(198)	(3.9%)	5,650	4,926	(724)	(12.8%)
WILLIAMSPORT	3,707	3,372	(335)	(9.0%)	3,458	3,559	101	2.9%	3,805	3,976	171	4.5%	4,014	4,312	298	7.4%	4,541	4,397	(144)	(3.2%)
NORTHAMPTON	3,350	2,973	(377)	(11.3%)	3,020	2,912	(108)	(3.6%)	3,100	3,140	40	1.3%	3,339	3,243	(96)	(2.9%)	3,439	3,094	(345)	(10.0%)
WESTMORELAND	2,466	2,471	5	.2%	2,640	2,791	151	5.7%	2,851	2,886	35	1.2%	3,116	3,249	133	4.3%	3,345	3,375	30	.9%
LUZERNE	2,700	2,701	1	.0%	2,600	2,665	65	2.5%	2,600	2,855	255	9.8%	2,950	3,074	124	4.2%	3,050	3,244	194	6.4%
LEHIGH	2,306	2,194	(112)	(4.9%)	2,230	2,323	93	4.2%	2,300	2,477	177	7.7%	2,495	2,561	66	2.6%	2,782	2,562	(220)	(7.9%)
BEAVER	2,300	2,189	(111)	(4.8%)	2,400	2,234	(166)	(6.9%)	2,500	2,217	(283)	(11.3%)	2,400	2,523	123	5.1%	2,400	2,652	252	10.5%
READING	1,974	1,631	(343)	(17.4%)	1,850	1,909	59	3.2%	1,755	1,696	(59)	(3.4%)	1,945	1,856	(89)	(4.6%)	2,042	1,700	(342)	(16.7%)
BUTLER	1,450	1,563	113	7.8%	1,450	1,486	36	2.5%	1,500	1,596	96	6.4%	1,500	1,670	170	11.3%	1,550	1,785	235	15.2%
SYSTEM AVERAGE	69,253	64,784	(4,469)	(6.5%)	66,921	66,370	(551)	(.8%)	69,041	70,536	1,495	2.2%	73,629	75,591	1,962	2.7%	79,399	79,310	(89)	(.1%)

SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGETS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

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COMPARISONS OF BUDGET VS. AUDIT DATA
NET OPERATING COSTS/FTE
BY COLLEGE
FISCAL YEARS 1977-78 TO 1979-80

COLLEGES	1977-78 BUDGET	1977-78 AUDIT	1977-78 CHANGE AMOUNT	1977-78 CHANGE %	1978-79 BUDGET	1978-79 AUDIT	1978-79 CHANGE AMOUNT	1978-79 CHANGE %	1979-80 BUDGET	1979-80 AUDIT	1979-80 CHANGE AMOUNT	1979-80 CHANGE %
ALLEGHENY	$1,150	$1,386	$236	20.5%	$1,314	$1,504	$190	14.5%	$1,501	$1,640	$139	9.3%
PHILADELPHIA	1,502	1,511	9	.6%	1,839	1,771	(68)	(3.7%)	1,886	1,901	15	.8%
BUCKS	1,602	1,562	(40)	(2.5%)	1,675	1,636	(39)	(2.3%)	1,766	1,757	(9)	(.5%)
MONTGOMERY	1,730	1,528	(202)	(11.7%)	1,650	1,739	89	5.4%	1,740	1,852	112	6.4%
DELAWARE	1,431	1,575	144	10.1%	1,543	1,617	74	4.8%	1,669	1,708	39	2.3%
HARRISBURG	1,762	1,556	(206)	(11.7%)	1,701	1,626	(75)	(4.4%)	1,848	1,656	(192)	(10.4%)
WILLIAMSPORT	1,960	1,711	(249)	(12.7%)	2,096	1,945	(151)	(7.2%)	2,185	2,025	(160)	(7.3%)
NORTHAMPTON	1,791	1,605	(186)	(10.4%)	1,843	1,720	(123)	(6.7%)	1,657	1,845	188	11.3%
WESTMORELAND	1,264	1,683	419	33.1%	1,580	1,328	(252)	(15.9%)	1,754	1,739	(15)	(.9%)
LUZERNE	1,510	1,485	(25)	(1.7%)	1,475	1,685	210	14.2%	1,569	1,722	153	9.8%
LEHIGH	1,762	1,816	54	3.1%	1,837	1,890	53	2.9%	1,972	1,945	(27)	(1.4%)
BEAVER	1,536	1,520	(16)	(1.0%)	1,547	1,631	84	5.4%	1,543	1,769	226	14.6%
READING	1,317	1,833	516	39.2%	1,422	2,014	592	41.6%	1,669	1,851	182	10.9%
BUTLER	1,795	1,713	(82)	(4.6%)	1,947	1,846	(101)	(5.2%)	1,941	2,067	126	6.5%
SYSTEM AVERAGE	$1,461	$1,549	$88	6.0%	$1,597	$1,661	$64	4.0%	$1,721	$1,781	$60	3.5%

SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGETS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

#1--COMPNOC.01

COMPARISONS OF BUDGET VS. AUDIT DATA
NET OPERATING COSTS/FTE
BY COLLEGE
FISCAL YEARS 1980-81 TO 1983-84

	1980-81				1981-82				1982-83				1983-84			
			ANNUAL CHANGE				ANNUAL CHANGE				ANNUAL CHANGE				ANNUAL CHANGE	
COLLEGES	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%	BUDGET	AUDIT	AMOUNT	%
ALLEGHENY	$1,643	$1,705	$62	3.8%	$1,971	$1,819	($152)	(7.7%)	$1,949	$1,941	($8)	(.4%)	$1,975	$1,885	($90)	(4.6%)
PHILADELPHIA	1,905	2,130	225	11.8%	2,280	2,270	(10)	(.4%)	2,527	2,405	(122)	(4.8%)	2,528	2,601	73	2.9%
BUCKS	1,849	1,967	118	6.4%	2,036	1,980	(56)	(2.8%)	2,217	2,078	(139)	(6.3%)	2,147	2,277	130	6.1%
MONTGOMERY	1,736	1,975	239	13.8%	2,178	2,189	11	.5%	2,324	2,384	60	2.6%	2,423	2,424	1	.0%
DELAWARE	1,626	1,750	124	7.6%	1,884	1,814	(70)	(3.7%)	1,952	1,834	(118)	(6.0%)	2,073	1,964	(109)	(5.3%)
HARRISBURG	1,812	1,760	(52)	(2.9%)	1,999	1,817	(182)	(9.1%)	2,235	1,916	(319)	(14.3%)	1,968	2,236	268	13.6%
WILLIAMSPORT	1,947	2,213	266	13.7%	2,086	2,138	52	2.5%	2,476	2,259	(217)	(8.8%)	2,483	2,490	7	.3%
NORTHAMPTON	1,909	1,939	30	1.6%	2,140	2,009	(131)	(6.1%)	2,438	2,157	(281)	(11.5%)	2,298	2,386	88	3.8%
WESTMORELAND	1,742	1,740	(2)	(.1%)	1,580	1,786	206	13.0%	1,841	1,731	(110)	(6.0%)	1,815	1,960	145	8.0%
LUZERNE	1,630	1,666	36	2.2%	2,132	1,749	(383)	(18.0%)	1,900	1,865	(35)	(1.8%)	2,118	2,004	(114)	(5.4%)
LEHIGH	1,972	1,889	(83)	(4.2%)	2,270	1,986	(284)	(12.5%)	2,197	2,073	(124)	(5.6%)	2,250	2,172	(78)	(3.5%)
BEAVER	1,543	1,674	131	8.5%	1,920	1,846	(74)	(3.9%)	1,926	1,834	(92)	(4.8%)	1,988	2,081	93	4.7%
READING	1,830	1,863	33	1.8%	2,372	1,673	(699)	(29.5%)	1,917	1,877	(40)	(2.1%)	1,887	2,368	481	25.5%
BUTLER	1,941	1,984	43	2.2%	2,303	2,126	(177)	(7.7%)	2,347	2,195	(152)	(6.5%)	2,511	2,154	(357)	(14.2%)
SYSTEM AVERAGE	$1,772	$1,857	$85	4.8%	$2,073	$1,953	($120)	(5.8%)	$2,161	$2,034	($127)	(5.9%)	$2,170	$2,179	$9	.4%

SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGETS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR
1983-84 DATA FOR READING IS FROM REIMBURSEMENT REQUESTS

COMPNOC.02

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COMPARISONS OF BUDGET VS. AUDIT DATA
STATE REIMBURSEMENT-OPERATING
BY COLLEGE
FISCAL YEARS 1978-79 & 1980-81

	FY 1978-79				FY 1979-80				FY 1980-81			
COLLEGES	ORIGINAL BUDGET	EARNED BY AUDIT	CHANGE AMOUNT	CHANGE %	ORIGINAL BUDGET	EARNED BY AUDIT	CHANGE AMOUNT	CHANGE %	ORIGINAL BUDGET	EARNED BY AUDIT	CHANGE AMOUNT	CHANGE %
ALLEGHENY	$10,788,333	$8,646,493	$2,141,840	19.85%	$9,931,600	$8,669,780	$1,261,820	12.71%	$9,229,175	$10,108,290	$879,115	9.53%
PHILADELPHIA	5,920,000	5,478,413	441,587	7.46%	5,985,000	5,623,196	361,804	6.05%	5,885,000	6,331,212	446,212	7.58%
BUCKS	3,480,000	3,319,202	160,798	4.62%	3,422,500	3,475,620	(53,120)	(1.55%)	3,375,000	4,145,772	770,772	22.84%
MONTGOMERY	2,892,500	2,685,326	207,174	7.16%	2,972,500	2,703,863	268,637	9.04%	2,937,500	3,383,806	446,306	15.19%
DELAWARE	2,469,000	2,407,066	61,934	2.51%	2,550,300	2,467,286	83,014	3.26%	2,556,000	2,940,097	384,097	15.03%
HARRISBURG	2,238,700	2,163,372	75,328	3.36%	2,255,850	2,292,401	(36,551)	(1.62%)	2,263,750	2,746,060	482,310	21.31%
WILLIAMSPORT	2,022,200	2,032,878	(10,678)	(.53%)	2,245,150	2,061,172	183,978	8.19%	2,134,900	2,531,279	396,379	18.57%
NORTHAMPTON	1,843,800	1,647,630	196,170	10.64%	1,932,100	1,700,315	231,785	12.00%	1,735,000	1,961,457	226,457	13.05%
WESTMORELAND	1,414,690	1,432,402	(17,712)	(1.25%)	1,473,450	1,441,774	31,676	2.15%	1,576,235	1,864,267	288,032	18.27%
LUZERNE	1,424,166	1,422,316	1,850	.13%	1,567,500	1,544,494	23,006	1.47%	1,510,000	1,675,951	165,951	10.99%
LEHIGH	1,297,500	1,212,597	84,903	6.54%	1,330,750	1,270,951	59,799	4.49%	1,287,500	1,594,762	307,262	23.87%
BEAVER	1,199,000	1,270,493	(71,493)	(5.96%)	1,345,000	1,309,329	35,671	2.65%	1,395,000	1,458,820	63,820	4.57%
READING	1,023,933	856,801	167,132	16.32%	1,092,000	900,106	191,894	17.57%	1,005,250	914,356	(90,894)	(9.04%)
BUTLER	776,300	837,678	(61,378)	(7.91%)	833,800	907,962	(74,162)	(8.89%)	839,000	1,019,142	180,142	21.47%
SYSTEM TOTAL	$38,790,122	$35,412,667	$3,377,455	8.71%	$38,937,500	$36,368,249	$2,569,251	6.60%	$37,729,310	$42,675,271	$4,945,961	13.11%

SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGETS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

COMPOPER.01

COMPARISONS OF BUDGET VS. AUDIT DATA
STATE REIMBURSEMENT-OPERATING
BY COLLEGE
FISCAL YEARS 1981-82 TO 1983-84

	FY 1981-82				FY 1982-83				FY 1983-84			
COLLEGES	ORIGINAL BUDGET	EARNED BY AUDIT	CHANGE AMOUNT	CHANGE %	ORIGINAL BUDGET	EARNED BY AUDIT	CHANGE AMOUNT	CHANGE %	ORIGINAL BUDGET	EARNED BY AUDIT	CHANGE AMOUNT	CHANGE %
ALLEGHENY	$11,475,000	$11,613,418	$138,418	1.21%	$12,712,500	$12,849,178	$136,678	1.08%	$13,365,500	$13,860,679	$495,179	3.70%
PHILADELPHIA	6,945,000	6,633,713	(311,287)	(4.48%)	6,705,000	6,976,266	271,266	4.05%	7,725,000	9,124,588	1,399,588	18.12%
BUCKS	4,140,000	4,463,263	323,263	7.81%	4,200,000	4,550,703	350,703	8.35%	4,560,000	5,151,934	591,934	12.98%
MONTGOMERY	3,397,500	3,310,710	(86,790)	(2.55%)	3,562,500	3,268,472	(294,028)	(8.25%)	3,600,000	4,326,106	726,106	20.17%
DELAWARE	3,042,750	3,338,860	296,110	9.73%	3,438,900	3,788,702	349,802	10.17%	3,695,700	3,880,460	184,760	5.00%
HARRISBURG	2,787,000	3,046,179	259,179	9.30%	3,382,500	3,230,914	(151,586)	(4.48%)	3,757,500	3,672,721	(84,779)	(2.26%)
WILLIAMSPORT	2,728,950	2,813,748	84,798	3.11%	2,915,500	3,032,001	116,501	4.00%	3,218,700	3,519,197	300,497	9.34%
NORTHAMPTON	2,126,850	2,119,599	(7,251)	(.34%)	2,263,500	2,197,514	(65,986)	(2.92%)	2,331,000	2,460,933	129,933	5.57%
WESTMORELAND	1,719,295	1,978,676	259,381	15.09%	2,109,825	2,165,893	56,068	2.66%	2,300,775	2,204,793	(95,982)	(4.17%)
LUZERNE	1,770,000	1,867,722	97,722	5.52%	2,010,000	2,056,740	46,740	2.33%	2,077,500	2,253,076	175,576	8.45%
LEHIGH	1,560,000	1,702,965	142,965	9.16%	1,710,750	1,760,675	49,925	2.92%	1,911,750	1,855,047	(56,703)	(2.97%)
BEAVER	1,725,000	1,557,856	(167,144)	(9.69%)	1,625,000	1,756,696	131,696	8.10%	1,665,000	1,840,122	175,122	10.52%
READING	1,138,500	1,029,770	(108,730)	(9.55%)	1,258,500	1,215,598	(42,902)	(3.41%)	1,319,250	1,341,953	22,703	1.72%
BUTLER	1,020,000	1,095,132	75,132	7.37%	1,027,500	1,142,862	115,362	11.23%	1,068,750	1,281,455	212,705	19.90%
SYSTEM TOTAL	$45,575,845	$46,571,611	$995,766	2.18%	$48,921,975	$49,992,214	$1,070,239	2.19%	$52,596,425	$56,773,064	$4,176,639	7.94%

SOURCE: "BUDGET" DATA ARE FROM ORIGINAL BUDGETS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

COMPOPER.02

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COMPARISONS OF REIMBURSEMENT REQUESTS
AND PDE AUDITS
FTE ENROLLMENTS
1980-81 TO 1983-84

COLLEGES	1980-81 REQUEST	1980-81 AUDIT	1980-81 DIFFERENCE AMOUNT	1980-81 DIFFERENCE %	1981-82 REQUEST	1981-82 AUDIT	1981-82 DIFFERENCE AMOUNT	1981-82 DIFFERENCE %	1982-83 REQUEST	1982-83 AUDIT	1982-83 Difference AMOUNT	1982-83 Difference %	1983-84 REQUEST	1983-84 AUDIT	1983-84 DIFFERENCE AMOUNT	1983-84 DIFFERENCE %
ALLEGHENY	16,053	16,348	295	1.84%	18,022	17,873	(149)	(.83%)	19,829	19,776	(53)	(.27%)	22,058	22,052	(6)	(.03%)
PHILADELPHIA	9,747	9,748	1	.01%	10,392	10,204	(188)	(1.81%)	10,720	10,719	(3)	(.03%)	11,486	11,406	(80)	(.70%)
BUCKS	6,395	6,382	(14)	(.22%)	6,885	6,885	0	.00%	6,998	7,002	4	.06%	6,786	6,785	(1)	(.01%)
MONTGOMERY	5,168	5,152	(16)	(.31%)	5,036	5,035	(1)	(.02%)	5,346	4,979	(367)	(6.86%)	5,595	5,407	(189)	(3.38%)
DELAWARE	4,659	4,661	2	.04%	5,184	5,151	(33)	(.64%)	5,770	5,747	(23)	(.40%)	6,043	5,925	(118)	(1.95%)
HARRISBURG	4,222	4,200	(22)	(.52%)	4,560	4,545	(15)	(.33%)	4,885	4,882	(3)	(.06%)	4,932	4,926	(6)	(.12%)
WILLIAMSPORT	3,569	3,559	(10)	(.28%)	3,978	3,976	(2)	(.05%)	4,340	4,312	(28)	(.65%)	4,432	4,397	(35)	(.79%)
NORTHAMPTON	2,919	2,912	(7)	(.24%)	3,195	3,140	(55)	(1.72%)	3,286	3,243	(43)	(1.31%)	3,094	3,094	0	.00%
WESTMORELAND	2,798	2,791	(7)	(.25%)	2,924	2,886	(38)	(1.30%)	3,249	3,249	0	.00%	3,386	3,375	(11)	(.32%)
LUZERNE	2,657	2,665	8	.30%	2,850	2,855	5	.18%	3,076	3,074	(2)	(.07%)	3,244	3,244	0	.00%
LEHIGH	2,330	2,323	(7)	(.30%)	2,508	2,477	(31)	(1.24%)	2,568	2,561	(7)	(.27%)	2,563	2,562	(1)	(.04%)
BEAVER	2,260	2,234	(26)	(1.15%)	2,220	2,217	(3)	(.14%)	2,557	2,523	(34)	(1.33%)	2,660	2,652	(8)	(.30%)
READING	1,917	1,909	(8)	(.42%)	1,707	1,696	(11)	(.64%)	1,793	1,856	63	3.51%	1,767	1,700	(67)	(3.79%)
BUTLER	1,493	1,486	(7)	(.47%)	1,602	1,596	(6)	(.37%)	1,670	1,670	0	.00%	1,786	1,785	(1)	(.06%)
TOTAL	66,188	66,370	182	.27%	71,063	70,536	(527)	(.74%)	76,087	75,591	(496)	(.65%)	79,833	79,310	(523)	(.66%)

SOURCE: "REQUEST" DATA ARE FROM REIMBURSEMENT REQUESTS FOR EACH YEAR

"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENT REQUESTS

REQSVAUD.FTE

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COMPARISONS OF REIMBURSEMENT REQUESTS AND
PDE AUDITS
OPERATING REIMBURSEMENT
1980-81 TO 1983-84

COLLEGES	1980-81 REQUEST	1980-81 AUDIT	1980-81 DIFFERENCE AMOUNT	1980-81 DIFFERENCE %	1981-82 REQUEST	1981-82 AUDIT	1981-82 DIFFERENCE AMOUNT	1981-82 DIFFERENCE %	1982-83 REQUEST	1982-83 AUDIT	1982-83 DIFFERENCE AMOUNT	1982-83 DIFFERENCE %	1983-84 REQUEST	1983-84 AUDIT	1983-84 DIFFERENCE AMOUNT	1983-84 DIFFERENCE %
ALLEGHENY	10,107,669	9,293,468	(814,201)	(8.06%)	11,703,020	11,613,418	(89,602)	(.77%)	12,768,057	12,849,179	81,121	.64%	15,873,333	15,873,989	656	
PHILADELPHIA	6,401,925	5,848,494	(553,431)	(8.64%)	6,738,300	6,633,713	(104,587)	(1.55%)	7,000,950	6,976,266	(24,684)	(.35%)	10,498,000	10,310,860	(187,140)	
BUCKS	4,155,125	3,828,912	(326,213)	(7.85%)	4,490,775	4,463,263	(27,512)	(.61%)	4,548,402	4,550,703	2,301	.05%	5,865,000	5,855,284	(9,716)	
MONTGOMERY	3,400,500	3,091,005	(309,495)	(9.10%)	3,317,658	3,310,709	(6,949)	(.21%)	3,518,201	3,268,472	(249,729)	(7.10%)	5,117,500	4,939,912	(177,588)	
DELAWARE	3,000,615	2,719,468	(281,147)	(9.37%)	3,367,951	3,338,860	(29,091)	(.86%)	3,777,358	3,788,702	11,344	.30%	4,615,205	4,550,644	(64,561)	
HARRISBURG	2,749,860	2,464,916	(284,944)	(10.36%)	3,055,502	3,046,179	(9,323)	(.31%)	3,243,660	3,230,914	(12,746)	(.39%)	4,252,215	4,260,583	8,368	
WILLIAMSPORT	2,539,131	2,135,331	(403,800)	(15.90%)	2,815,315	2,813,748	(1,567)	(.06%)	3,047,906	3,032,001	(15,905)	(.52%)	4,679,400	4,421,965	(257,435)	
NORTHAMPTON	1,969,967	1,747,151	(222,816)	(11.31%)	2,169,976	2,119,599	(50,377)	(2.32%)	2,232,462	2,197,514	(34,948)	(1.57%)	2,935,279	2,942,676	7,397	
WESTMORELAND	1,875,604	1,619,236	(256,368)	(13.67%)	2,016,910	1,978,676	(38,234)	(1.90%)	2,239,846	2,165,893	(73,953)	(3.30%)	2,735,160	2,828,031	92,871	
LUZERNE	1,701,892	1,480,301	(221,591)	(13.02%)	1,877,100	1,867,722	(9,378)	(.50%)	2,068,801	2,056,740	(12,061)	(.58%)	2,815,175	2,733,943	(81,232)	
LEHIGH	1,601,850	1,393,849	(208,001)	(12.99%)	1,721,550	1,702,966	(18,584)	(1.08%)	1,766,700	1,760,675	(6,025)	(.34%)	2,332,102	2,285,219	(46,883)	
BEAVER	1,474,303	1,247,020	(227,283)	(15.42%)	1,548,900	1,557,856	8,956	.58%	1,759,634	1,756,696	(2,938)	(.17%)	2,181,600	2,369,860	188,260	
READING	938,394	828,647	(109,747)	(11.70%)	1,039,868	1,029,770	(10,098)	(.97%)	1,177,881	1,215,598	37,717	3.20%	1,528,007	1,529,990	2,083	
BUTLER	1,023,429	891,674	(131,755)	(12.87%)	1,098,795	1,095,132	(3,663)	(.33%)	1,143,338	1,142,862	(476)	(.04%)	1,550,000	1,551,761	1,761	
TOTAL	42,940,264	38,589,472	(4,350,792)	(10.13%)	46,961,620	46,571,611	(390,009)	(.83%)	50,293,196	49,992,214	(300,982)	(.60%)	66,975,976	65,452,817	(523,159)	

SOURCE: "REQUEST" DATA ARE FROM REIMBURSEMENT REQUESTS
FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENT
REQUESTS

REQVSAUD.OPR

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COMPARISONS OF REIMBURSEMENT REQUESTS AND PDE AUDITS
CAPITAL REIMBURSEMENT
1980-81 to 1983-84

COLLEGES	1980-81 REQUEST	1980-81 AUDIT	1980-81 DIFFERENCE AMOUNT	1980-81 DIFFERENCE PER CENT	1981-82 REQUEST	1981-82 AUDIT	1981-82 DIFFERENCE AMOUNT	1981-82 DIFFERENCE PER CENT	1982-83 REQUEST	1982-83 AUDIT	1982-83 DIFFERENCE AMOUNT	1982-83 DIFFERENCE PER CENT	1983-84 REQUEST	1983-84 AUDIT	1983-84 DIFFERENCE AMOUNT	1983-84 DIFFERENCE PER CENT
ALLEGHENY	1,921,091	1,507,873	(413,218)	(21.51%)	2,127,322	2,013,252	(114,070)	(5.36%)	2,493,359	2,571,359	78,000	3.13%	3,233,814	3,173,746	(60,068)	(1.86%)
PHILADELPHIA	3,459,566	3,498,118	38,552	1.11%	3,608,502	3,608,503	1	.00%	3,794,599	3,783,029	(11,570)	(.30%)	3,909,659	4,316,265	406,606	10.40%
BUCKS	685,809	683,024	(2,785)	(.41%)	591,623	576,361	(15,262)	(2.58%)	692,672	692,672	0	.00%	987,346	979,517	(7,829)	(.79%)
MONTGOMERY	710,505	676,053	(34,452)	(4.85%)	692,436	689,082	(3,354)	(.48%)	643,983	623,584	(20,399)	(3.17%)	949,575	953,041	3,465	.36%
DELAWARE	786,069	725,540	(60,529)	(7.70%)	840,177	700,555	(139,622)	(16.62%)	951,023	780,319	(170,704)	(17.95%)	976,987	934,989	(41,998)	(4.30%)
HARRISBURG	321,419	314,003	(7,416)	(2.31%)	240,712	259,996	19,284	8.01%	318,156	317,243	(913)	(.29%)	572,889	535,268	(37,621)	(6.57%)
WILLIAMSPORT	1,104,201	986,764	(117,437)	(10.64%)	1,113,788	1,143,708	29,920	2.69%	739,477	740,464	987	.13%	1,444,169	1,435,582	(8,587)	(.59%)
NORTHAMPTON	644,449	657,913	13,464	2.09%	880,810	786,359	(94,451)	(10.72%)	607,032	528,970	(78,062)	(12.86%)	725,474	722,891	(2,583)	(.36%)
WESTMORELAND	368,876	443,153	74,277	20.14%	404,581	398,679	(5,902)	(1.46%)	385,530	400,559	15,029	3.90%	507,810	507,694	(116)	(.02%)
LUZERNE	70,646	63,305	(7,341)	(10.39%)	112,100	97,760	(14,340)	(12.79%)	81,726	76,168	(5,558)	(6.80%)	198,567	198,567	0	.00%
LEHIGH	485,885	504,659	18,774	3.86%	458,240	444,078	(14,162)	(3.09%)	380,980	384,171	3,191	.84%	534,158	530,158	(4,000)	(.75%)
BEAVER	494,560	483,473	(11,087)	(2.24%)	565,231	571,526	6,295	1.11%	529,543	521,353	(8,190)	(1.55%)	619,090	618,739	(351)	(.06%)
READING	442,233	439,404	(2,829)	(.64%)	422,122	408,462	(13,660)	(3.24%)	400,619	380,264	(20,355)	(5.08%)	435,226	398,338	(36,888)	(8.48%)
BUTLER	291,266	279,141	(12,125)	(4.16%)	229,063	229,800	737	.32%	208,123	206,207	(1,916)	(.92%)	293,375	293,375	0	.00%
TOTAL	11,786,575	11,262,423	(524,152)	(4.45%)	12,286,707	11,928,121	(358,586)	(2.92%)	12,226,822	12,006,362	(220,460)	(1.80%)	15,388,140	15,598,170	210,030	1.36%

SOURCE: "REQUEST" DATA ARE FROM REIMBURSEMENT REQUESTS FOR EACH YEAR
"AUDIT" DATA ARE FROM PDE AUDITS FOR EACH YEAR

NOTE: READING FIGURES FOR 1983-84 ARE FROM REIMBURSEMENT REQUESTS

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STATE REIMBURSEMENT - OPERATING
BASIC, STIPEND, TOTAL & TOTAL/FTE
BY COLLEGE
1980-81 & 1981-82

	1980-81					1981-82				
	STATE REIMB. OPR.	STATE REIMB. STIPEND	TOTAL STATE REIMB.	TOTAL STATE REIMB. FTE	STIPEND % OF STATE REIMB.	STATE REIMB. OPR.	STATE REIMB. STIPEND	TOTAL STATE REIMB.	TOTAL STATE REIMB. PER/FTE	STIPEND % OF STATE REIMB.
ALLEGHENY	$9,293,468	$814,822	$10,108,290	$618	8.06%	$10,723,971	$889,447	$11,613,418	$650	7.66%
PHILADELPHIA	5,848,494	482,718	6,331,212	649	7.62%	6,122,903	510,810	6,633,713	650	7.70%
BUCKS	3,828,912	316,860	4,145,772	649	7.64%	4,131,000	332,263	4,463,263	668	7.44%
MONTGOMERY	3,091,005	292,801	3,383,806	656	8.65%	3,021,386	289,323	3,310,709	657	8.74%
DELAWARE	2,719,467	220,629	2,940,096	631	7.50%	3,090,115	248,745	3,338,860	648	7.45%
HARRISBURG	2,464,916	281,144	2,746,060	653	10.24%	2,727,324	318,855	3,046,179	670	10.47%
WILLIAMSPORT	2,135,331	395,948	2,531,279	711	15.64%	2,384,804	428,944	2,813,748	708	15.24%
NORTHAMPTON	1,747,151	214,306	1,961,457	673	10.93%	1,883,525	236,074	2,119,599	675	11.14%
WESTMORELAND	1,619,236	245,031	1,864,267	667	13.14%	1,718,518	260,158	1,978,676	686	13.15%
LUZERNE	1,480,300	195,650	1,675,950	629	11.67%	1,663,997	203,725	1,867,722	654	10.91%
LEHIGH	1,393,848	200,913	1,594,761	686	12.60%	1,486,022	216,944	1,702,966	688	12.74%
BEAVER	1,247,024	211,800	1,458,824	653	14.52%	1,329,625	228,231	1,557,856	703	14.65%
READING	828,647	85,709	914,356	479	9.37%	945,734	84,036	1,029,770	607	8.16%
BUTLER	891,674	127,468	1,019,142	685	12.51%	957,529	137,603	1,095,132	686	12.56%
SYSTEM TOTAL	$38,589,473	$4,085,799	$42,675,272	$622	9.57%	$42,186,453	$4,385,158	$46,571,611	$660	9.42%

SOURCE: PDE AUDITS

STATE REIMBURSEMENT - OPERATING
BASIC, STIPEND, TOTAL & TOTAL/FTE
BY COLLEGE
1982-83 & 1983-84

COLLEGES	1982-83 STATE REIMB. OPR.	1982-83 STATE REIMB. STIPEND	1982-83 TOTAL STATE REIMB.	1982-83 TOTAL STATE REIMB. FTE	1982-83 STIPEND % OF STATE REIMB.	1983-84 STATE REIMB. OPR.	1983-84 STATE REIMB. STIPEND	1983-84 TOTAL STATE REIMB.	1983-84 TOTAL STATE REIMB. PER/FTE	1983-84 STIPEND % OF STATE REIMB.
ALLEGHENY	$11,865,951	$983,227	$12,849,178	$650	7.65%	$13,860,679	$2,013,310	$15,873,989	$720	12.68%
PHILADELPHIA	6,430,650	545,616	6,976,266	651	7.82%	9,124,588	1,186,272	10,310,860	904	11.51%
BUCKS	4,201,653	349,050	4,550,703	650	7.67%	5,151,934	703,350	5,855,284	863	12.01%
MONTGOMERY	2,986,623	281,849	3,268,472	656	8.62%	4,326,106	613,806	4,939,912	914	12.43%
DELAWARE	3,448,522	340,180	3,788,702	659	8.98%	3,880,460	670,184	4,550,644	768	14.73%
HARRISBURG	2,929,980	300,934	3,230,914	661	9.31%	3,672,721	587,862	4,260,583	865	13.80%
WILLIAMSPORT	2,587,348	444,653	3,032,001	703	14.67%	3,519,197	902,768	4,421,965	1,006	20.42%
NORTHAMPTON	1,946,570	250,944	2,197,514	677	11.42%	2,460,933	481,743	2,942,676	951	16.37%
WESTMORELAND	1,875,094	290,799	2,165,893	666	13.43%	2,204,793	623,238	2,828,031	843	22.04%
LUZERNE	1,844,863	211,877	2,056,740	669	10.30%	2,253,076	480,867	2,733,943	816	17.59%
LEHIGH	1,536,876	223,799	1,760,675	687	12.71%	1,855,047	430,172	2,285,219	891	18.82%
BEAVER	1,513,990	242,706	1,756,696	696	13.82%	1,840,122	529,738	2,369,860	893	22.35%
READING	1,115,205	100,393	1,215,598	654	8.26%	1,341,953	186,137	1,528,090	898	12.18%
BUTLER	1,001,576	141,286	1,142,862	684	12.36%	1,281,455	270,306	1,551,761	869	17.42%
SYSTEM TOTAL	$45,284,901	$4,707,313	$49,992,214	$658	9.42%	$56,773,064	$9,679,753	$66,452,817	820	14.57%

SOURCE: PDE AUDITS

COMPARISONS OF NET AND GROSS COSTS
OPERATING AND CAPITAL
1978-79 TO 1983-84

YEAR	OPERATING COSTS NET	OPERATING COSTS GROSS	GROSS VS. NET AMOUNT	GROSS VS. NET %	CAPITAL COSTS NET	CAPITAL COSTS GROSS	GROSS VS. NET AMOUNT	GROSS VS. NET %	NET REIM. OP. COSTS PER FTE	GROSS OP. COSTS PER FTE
1978-79	$105,575,138	$123,154,697	$17,579,559	16.65%	$23,197,511	$23,211,881	$14,370	.06%	$1,662	$1,939
1979-80	115,427,510	132,597,360	17,169,850	14.88%	26,120,794	N/A			1,782	2,045
1980-81	123,314,144	147,597,886	24,283,742	19.69%	27,098,307	N/A			1,857	2,224
1981-82	137,733,421	161,317,520	23,584,099	17.12%	22,400,742	27,258,064	4,857,322	21.68%	1,952	2,387
1982-83	153,815,335	196,333,010	42,517,675	27.64%	23,021,282	29,014,987	5,993,705	26.04%	2,034	2,597
1983-84	172,884,585	221,363,391	48,478,806	28.04%	29,207,029	35,081,752	5,874,723	20.11%	2,179	2,773
TOTALS	808,750,133	982,363,864	173,613,731	21.47%	151,045,665	114,566,684	16,740,120			

SOURCE: PDE AUDITS

NOTE: GROSS EXPENDITURES ARE TAKEN FROM HEGIS REPORTS AND EXCLUDE AUXILIARY SERVICES

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COMPARISONS
CAPITAL REQUESTED VS. CAPITAL REIMBURSED
BY SYSTEM
1981-82 TO 1983-84

	1981-82	1982-83	1983-84
DEBT SERVICE & LEASES			
REQUESTED (1)	$10,793,372	$12,583,185	$12,095,957
REIMBURSED (2)	10,023,307	9,051,711	11,715,215
DIFFERENCE	$770,065	$3,531,474	$380,742
OTHER CAPITAL			
REQUESTED (1)	$7,580,636	$12,769,319	$11,115,681
REIMBURSED (2)	1,904,814	2,937,502	4,196,139
DIFFERENCE	$5,675,822	$9,831,817	$6,919,542
TOTAL CAPITAL			
REQUESTED (1)	$18,374,008	$25,352,504	$23,211,638
REIMBURSED (2)	11,928,121	11,989,213	15,911,354
DIFFERENCE	$6,445,887	$13,363,291	$7,300,284
CUMULATIVE SHORTFALL	$6,445,887	$19,809,178	$27,109,462

SOURCE: (1) FROM ORIGINAL BUDGET REQUESTS FOR EACH YEAR
(2) FROM PDE AUDITS

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